



Senate Bill No. 543

Public Act No. 18-81

AN ACT CONCERNING REVISIONS TO THE STATE BUDGET FOR FISCAL YEAR 2019 AND DEFICIENCY APPROPRIATIONS FOR FISCAL YEAR 2018.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (*Effective July 1, 2018*) The amounts appropriated for the fiscal year ending June 30, 2019, in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, regarding the GENERAL FUND are amended to read as follows:

	2018-2019	
LEGISLATIVE		
LEGISLATIVE MANAGEMENT		
Personal Services	[43,332,854]	<u>42,119,559</u>
Other Expenses	[13,975,741]	<u>11,976,294</u>
Equipment	[100,000]	<u>50,000</u>
Interim Salary/Caucus Offices	[452,875]	<u>19,984</u>
Redistricting	[100,000]	<u>25,000</u>
Old State House	500,000	
Interstate Conference Fund	377,944	
New England Board of Higher Education	183,750	

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AGENCY TOTAL	[59,023,164]	<u>55,252,531</u>
AUDITORS OF PUBLIC ACCOUNTS		
Personal Services	10,349,151	
Other Expenses	272,143	
AGENCY TOTAL	10,621,294	
COMMISSION WOMEN, CHILDREN, SENIORS		
Personal Services	400,000	
Other Expenses	30,000	
AGENCY TOTAL	430,000	
COMMISSION ON EQUITY AND OPPORTUNITY		
Personal Services	400,000	
Other Expenses	30,000	
AGENCY TOTAL	430,000	
GENERAL GOVERNMENT		
GOVERNOR'S OFFICE		
Personal Services	[1,998,912]	<u>1,943,213</u>
Other Expenses	[185,402]	<u>176,132</u>
New England Governors' Conference	[74,391]	<u>66,952</u>
National Governors' Association	[116,893]	<u>105,204</u>
AGENCY TOTAL	[2,375,598]	<u>2,291,501</u>
SECRETARY OF THE STATE		
Personal Services	[2,623,326]	<u>2,550,229</u>
Other Expenses	[1,747,589]	<u>1,660,209</u>
Commercial Recording Division	[4,610,034]	<u>4,532,718</u>
AGENCY TOTAL	[8,980,949]	<u>8,743,156</u>
LIEUTENANT GOVERNOR'S OFFICE		
Personal Services	591,699	

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Other Expenses	[60,264]	<u>57,251</u>
AGENCY TOTAL	[651,963]	<u>648,950</u>
ELECTIONS ENFORCEMENT COMMISSION		
Elections Enforcement Commission	3,125,570	
OFFICE OF STATE ETHICS		
Information Technology Initiatives	28,226	
Office of State Ethics	1,403,529	
AGENCY TOTAL	1,431,755	
FREEDOM OF INFORMATION COMMISSION		
Freedom of Information Commission	1,513,476	
STATE TREASURER		
Personal Services	[2,838,478]	<u>2,759,385</u>
Other Expenses	[132,225]	<u>125,614</u>
AGENCY TOTAL	[2,970,703]	<u>2,884,999</u>
STATE COMPTROLLER		
Personal Services	[22,655,097]	<u>22,023,826</u>
Other Expenses	[4,748,854]	<u>4,511,411</u>
AGENCY TOTAL	[27,403,951]	<u>26,535,237</u>
DEPARTMENT OF REVENUE SERVICES		
Personal Services	[56,210,743]	<u>54,639,727</u>
Other Expenses	[6,831,117]	<u>6,433,061</u>
AGENCY TOTAL	[63,041,860]	<u>61,072,788</u>
OFFICE OF GOVERNMENTAL ACCOUNTABILITY		
Other Expenses	[34,218]	<u>32,507</u>
Child Fatality Review Panel	94,734	
Contracting Standards Board	[257,894]	<u>158,494</u>

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Judicial Review Council	124,509	
Judicial Selection Commission	82,097	
Office of the Child Advocate	630,059	
Office of the Victim Advocate	387,708	
Board of Firearms Permit Examiners	113,272	
AGENCY TOTAL	[1,724,491]	<u>1,623,380</u>
OFFICE OF POLICY AND MANAGEMENT		
Personal Services	[10,006,964]	<u>9,728,126</u>
Other Expenses	[1,098,084]	<u>1,043,180</u>
Automated Budget System and Data Base Link	[39,668]	<u>26,776</u>
Justice Assistance Grants	[910,489]	<u>819,440</u>
Project Longevity	[850,000]	<u>573,750</u>
Council of Governments	[5,000,000]	<u>4,106,250</u>
Tax Relief For Elderly Renters	25,020,226	
<u>Private Providers</u>		<u>31,037,000</u>
Reimbursement to Towns for Loss of Taxes on State Property	56,045,788	
Reimbursements to Towns for Private Tax-Exempt Property	105,889,432	
Reimbursement Property Tax - Disability Exemption	[374,065]	<u>364,713</u>
Property Tax Relief Elderly Freeze Program	65,000	
Property Tax Relief for Veterans	[2,777,546]	<u>2,708,107</u>
Municipal Revenue Sharing	36,819,135	
Municipal Transition	[15,000,000]	<u>30,700,000</u>
Municipal Stabilization Grant	37,753,335	
Municipal Restructuring	[28,000,000]	<u>27,300,000</u>
AGENCY TOTAL	[325,649,732]	<u>370,000,258</u>
DEPARTMENT OF VETERANS' AFFAIRS		
Personal Services	[17,914,195]	<u>19,359,298</u>
Other Expenses	[3,056,239]	<u>2,903,427</u>
SSMF Administration	[521,833]	<u>511,396</u>
Burial Expenses	6,666	
Headstones	307,834	

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AGENCY TOTAL	[21,806,767]	<u>23,088,621</u>
DEPARTMENT OF ADMINISTRATIVE SERVICES		
Personal Services	[47,168,198]	<u>45,853,884</u>
Other Expenses	[28,804,457]	<u>27,377,295</u>
Loss Control Risk Management	92,634	
Employees' Review Board	17,611	
Surety Bonds for State Officials and Employees	147,524	
Refunds Of Collections	21,453	
Rents and Moving	11,318,952	
W. C. Administrator	5,000,000	
State Insurance and Risk Mgmt Operations	10,917,391	
IT Services	[12,384,014]	<u>11,759,563</u>
Firefighters Fund	400,000	
AGENCY TOTAL	[116,272,234]	<u>112,906,307</u>
ATTORNEY GENERAL		
Personal Services	[30,923,304]	<u>30,078,364</u>
Other Expenses	[1,068,906]	<u>1,020,461</u>
AGENCY TOTAL	[31,992,210]	<u>31,098,825</u>
DIVISION OF CRIMINAL JUSTICE		
Personal Services	[44,021,057]	<u>42,792,388</u>
Other Expenses	[2,273,280]	<u>2,159,460</u>
Witness Protection	164,148	
Training And Education	27,398	
Expert Witnesses	135,413	
Medicaid Fraud Control	1,041,425	
Criminal Justice Commission	409	
Cold Case Unit	228,213	
Shooting Taskforce	1,034,499	
AGENCY TOTAL	[48,925,842]	<u>47,583,353</u>
REGULATION AND PROTECTION		

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DEPARTMENT OF EMERGENCY SERVICES AND PUBLIC PROTECTION		
Personal Services	[146,234,975]	<u>142,219,449</u>
Other Expenses	[26,611,310]	<u>25,280,114</u>
Stress Reduction	25,354	
Fleet Purchase	6,581,737	
Workers' Compensation Claims	4,636,817	
Criminal Justice Information System	2,739,398	
Fire Training School - Willimantic	150,076	
Maintenance of County Base Fire Radio Network	[21,698]	<u>19,528</u>
Maintenance of State-Wide Fire Radio Network	[14,441]	<u>12,997</u>
Police Association of Connecticut	172,353	
Connecticut State Firefighter's Association	176,625	
Fire Training School - Torrington	81,367	
Fire Training School - New Haven	48,364	
Fire Training School - Derby	37,139	
Fire Training School - Wolcott	100,162	
Fire Training School - Fairfield	70,395	
Fire Training School - Hartford	169,336	
Fire Training School - Middletown	68,470	
Fire Training School - Stamford	55,432	
AGENCY TOTAL	[187,995,449]	<u>182,645,113</u>
MILITARY DEPARTMENT		
Personal Services	[2,711,254]	<u>2,635,706</u>
Other Expenses	[2,284,779]	<u>2,171,661</u>
Honor Guards	525,000	
Veteran's Service Bonuses	93,333	
AGENCY TOTAL	[5,614,366]	<u>5,425,700</u>
DEPARTMENT OF CONSUMER PROTECTION		
Personal Services	[12,749,297]	<u>12,394,045</u>
Other Expenses	[1,193,685]	<u>1,134,001</u>

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AGENCY TOTAL	[13,942,982]	<u>13,528,046</u>
LABOR DEPARTMENT		
Personal Services	[8,747,739]	<u>8,503,989</u>
Other Expenses	[1,080,343]	<u>1,026,326</u>
CETC Workforce	[619,591]	<u>557,632</u>
Workforce Investment Act	[36,758,476]	<u>36,662,281</u>
Job Funnels Projects	[108,656]	<u>73,342</u>
Connecticut's Youth Employment Program	4,000,000	
Jobs First Employment Services	[13,869,606]	<u>12,482,645</u>
Apprenticeship Program	465,342	
Spanish-American Merchants Association	[400,489]	<u>300,367</u>
Connecticut Career Resource Network	153,113	
STRIVE	[108,655]	<u>76,058</u>
Opportunities for Long Term Unemployed	1,753,994	
Veterans' Opportunity Pilot	227,606	
Second Chance Initiative	[444,861]	<u>311,403</u>
Cradle To Career	100,000	
New Haven Jobs Funnel	344,241	
Healthcare Apprenticeship Initiative	[1,000,000]	<u>500,000</u>
Manufacturing Pipeline Initiative	1,000,000	
AGENCY TOTAL	[71,182,712]	<u>68,538,339</u>
COMMISSION ON HUMAN RIGHTS AND OPPORTUNITIES		
Personal Services	[5,880,844]	<u>5,715,977</u>
Other Expenses	[302,061]	<u>286,958</u>
Martin Luther King, Jr. Commission	5,977	
AGENCY TOTAL	[6,188,882]	<u>6,008,912</u>
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF AGRICULTURE		
Personal Services	[3,610,221]	<u>3,509,625</u>
Other Expenses	[845,038]	<u>802,786</u>
Senior Food Vouchers	350,442	

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Dairy Farmer - Agriculture Sustainability		<u>1,000,000</u>
Tuberculosis and Brucellosis Indemnity	[97]	
WIC Coupon Program for Fresh Produce	167,938	
AGENCY TOTAL	[4,973,736]	<u>5,830,791</u>
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Personal Services	[22,144,784]	<u>21,499,368</u>
Other Expenses	[527,266]	<u>456,853</u>
Mosquito Control	221,097	
State Superfund Site Maintenance	399,577	
Laboratory Fees	129,015	
Dam Maintenance	113,740	
Emergency Spill Response	[6,481,921]	<u>6,336,389</u>
Solid Waste Management	[3,613,792]	<u>3,557,478</u>
Underground Storage Tank	855,844	
Clean Air	[3,925,897]	<u>3,850,673</u>
Environmental Conservation	[4,950,803]	<u>4,850,115</u>
Environmental Quality	[8,410,957]	<u>8,218,035</u>
Greenways Account	[2]	
Fish Hatcheries	2,079,562	
Interstate Environmental Commission	44,937	
New England Interstate Water Pollution Commission	26,554	
Northeast Interstate Forest Fire Compact	3,082	
Connecticut River Valley Flood Control Commission	30,295	
Thames River Valley Flood Control Commission	45,151	
AGENCY TOTAL	[54,004,276]	<u>52,717,765</u>
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Personal Services	[7,145,317]	<u>6,946,217</u>
Other Expenses	[527,335]	<u>500,968</u>
Office of Military Affairs	187,575	
Capital Region Development Authority	[6,299,121]	<u>6,249,121</u>

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Municipal Regional Development Authority	[610,500]	
AGENCY TOTAL	[14,769,848]	<u>13,883,881</u>
DEPARTMENT OF HOUSING		
Personal Services	[1,853,013]	<u>1,801,379</u>
Other Expenses	[162,047]	<u>153,945</u>
Elderly Rental Registry and Counselors	[1,035,431]	<u>1,014,722</u>
Homeless Youth	[2,329,087]	<u>2,282,505</u>
Subsidized Assisted Living Demonstration	2,084,241	
Congregate Facilities Operation Costs	[7,336,204]	<u>7,189,480</u>
Elderly Congregate Rent Subsidy	[1,982,065]	<u>1,942,424</u>
Housing/Homeless Services	[78,628,792]	<u>77,748,308</u>
Housing/Homeless Services - Municipality	[586,965]	<u>575,226</u>
AGENCY TOTAL	[95,997,845]	<u>94,792,230</u>
AGRICULTURAL EXPERIMENT STATION		
Personal Services	[5,636,399]	<u>5,479,344</u>
Other Expenses	[910,560]	<u>865,032</u>
Mosquito Control	502,312	
Wildlife Disease Prevention	92,701	
AGENCY TOTAL	[7,141,972]	<u>6,939,389</u>
HEALTH		
DEPARTMENT OF PUBLIC HEALTH		
Personal Services	[34,180,177]	<u>33,270,303</u>
Other Expenses	[7,908,041]	<u>7,518,063</u>
Community Health Services	[1,900,431]	<u>1,866,646</u>
Rape Crisis	[558,104]	<u>546,942</u>
Local and District Departments of Health	4,144,588	
School Based Health Clinics	[11,039,012]	<u>10,743,232</u>
AGENCY TOTAL	[59,730,353]	<u>58,089,774</u>
OFFICE OF HEALTH STRATEGY		
Personal Services	1,937,390	
Other Expenses	38,042	

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AGENCY TOTAL	1,975,432	
OFFICE OF THE CHIEF MEDICAL EXAMINER		
Personal Services	[4,926,809]	<u>4,789,527</u>
Other Expenses	1,435,536	
Equipment	23,310	
Medicolegal Investigations	22,150	
AGENCY TOTAL	[6,407,805]	<u>6,270,523</u>
DEPARTMENT OF DEVELOPMENTAL SERVICES		
Personal Services	[206,888,083]	<u>201,093,871</u>
Other Expenses	[16,590,769]	<u>15,757,513</u>
Housing Supports and Services	350,000	
Family Support Grants	3,700,840	
Clinical Services	2,365,359	
Workers' Compensation Claims	13,823,176	
Behavioral Services Program	[22,478,496]	<u>22,028,926</u>
Supplemental Payments for Medical Services	[3,761,425]	<u>3,686,196</u>
ID Partnership Initiatives	[1,900,000]	<u>1,529,000</u>
<u>Emergency Placements</u>		<u>5,000,000</u>
Rent Subsidy Program	[4,879,910]	<u>4,782,312</u>
Employment Opportunities and Day Services	[251,900,305]	<u>250,382,413</u>
AGENCY TOTAL	[528,638,363]	<u>524,499,606</u>
DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
Personal Services	[185,075,887]	<u>179,918,858</u>
Other Expenses	[24,412,372]	<u>23,191,753</u>
Housing Supports and Services	[23,269,681]	<u>22,804,287</u>
Managed Service System	[56,505,032]	<u>55,325,363</u>
Legal Services	700,144	
Connecticut Mental Health Center	7,848,323	
Professional Services	11,200,697	
General Assistance Managed Care	[42,160,121]	<u>41,339,713</u>

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Workers' Compensation Claims	11,405,512	
Nursing Home Screening	[636,352]	<u>623,625</u>
Young Adult Services	[76,859,968]	<u>75,125,743</u>
TBI Community Services	[8,779,723]	<u>8,596,174</u>
Jail Diversion	[190,000]	<u>95,000</u>
Behavioral Health Medications	6,720,754	
Medicaid Adult Rehabilitation Option	[4,269,653]	<u>4,184,260</u>
Discharge and Diversion Services	[24,533,818]	<u>24,043,142</u>
Home and Community Based Services	[24,173,942]	<u>23,746,667</u>
Nursing Home Contract	[417,953]	<u>409,594</u>
Pre-Trial Account	[620,352]	
Katie Blair House	15,000	
Forensic Services	[10,140,895]	<u>9,922,892</u>
Grants for Substance Abuse Services	17,788,229	
Grants for Mental Health Services	65,874,535	
Employment Opportunities	[8,901,815]	<u>8,723,779</u>
AGENCY TOTAL	[612,500,758]	<u>599,604,044</u>
PSYCHIATRIC SECURITY REVIEW BOARD		
Personal Services	271,444	
Other Expenses	[26,387]	<u>25,068</u>
AGENCY TOTAL	[297,831]	<u>296,512</u>
HUMAN SERVICES		
DEPARTMENT OF SOCIAL SERVICES		
Personal Services	[122,536,340]	<u>117,199,907</u>
Other Expenses	[146,570,860]	<u>139,311,834</u>
Genetic Tests in Paternity Actions	81,906	
HUSKY B Program	5,320,000	
Medicaid	[2,616,365,000]	<u>2,608,368,000</u>
Old Age Assistance	[38,026,302]	<u>39,826,302</u>
Aid To The Blind	584,005	
Aid To The Disabled	[59,707,546]	<u>61,107,546</u>
Temporary Family Assistance - TANF	[70,131,712]	<u>75,131,712</u>
Emergency Assistance	1	

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Food Stamp Training Expenses	9,832	
DMHAS-Disproportionate Share	108,935,000	
Connecticut Home Care Program	[46,530,000]	<u>44,350,000</u>
Human Resource Development-Hispanic Programs	[697,307]	<u>1,197,307</u>
Community Residential Services	[571,064,720]	<u>562,902,640</u>
Protective Services to the Elderly	785,204	
Safety Net Services	[1,840,882]	<u>1,326,321</u>
Refunds Of Collections	94,699	
Services for Persons With Disabilities	[370,253]	<u>273,897</u>
Nutrition Assistance	[837,039]	<u>743,095</u>
State Administered General Assistance	19,334,722	
Connecticut Children's Medical Center	10,125,737	
Community Services	688,676	
Human Service Infrastructure Community Action Program	[3,209,509]	<u>3,149,619</u>
Teen Pregnancy Prevention	[1,271,286]	<u>1,245,860</u>
Programs for Senior Citizens	[7,895,383]	
Family Programs - TANF	[316,835]	<u>29,337</u>
Domestic Violence Shelters	[5,353,162]	<u>5,247,072</u>
Hospital Supplemental Payments	496,340,138	
Human Resource Development-Hispanic Programs - Municipality	[4,120]	
Teen Pregnancy Prevention - Municipality	[100,287]	<u>98,281</u>
AGENCY TOTAL	[4,335,128,463]	<u>4,303,808,650</u>
DEPARTMENT OF REHABILITATION SERVICES		
Personal Services	[4,843,781]	<u>6,630,843</u>
Other Expenses	[1,398,021]	<u>1,435,685</u>
Educational Aid for Blind and Visually Handicapped Children	[4,040,237]	<u>3,952,579</u>
Employment Opportunities - Blind & Disabled	[1,032,521]	<u>1,011,871</u>
Vocational Rehabilitation - Disabled	[7,354,087]	<u>7,207,005</u>
Supplementary Relief and Services	[45,762]	<u>44,847</u>
Special Training for the Deaf Blind	[268,003]	<u>262,643</u>

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Connecticut Radio Information Service	[27,474]	<u>20,194</u>
Independent Living Centers	[420,962]	<u>309,407</u>
<u>Programs for Senior Citizens</u>		<u>3,268,993</u>
<u>Elderly Nutrition</u>		<u>4,626,390</u>
AGENCY TOTAL	[19,430,848]	<u>28,770,457</u>
EDUCATION, MUSEUMS, LIBRARIES		
DEPARTMENT OF EDUCATION		
Personal Services	[16,264,240]	<u>15,811,046</u>
Other Expenses	[3,261,940]	<u>3,098,843</u>
Development of Mastery Exams Grades 4, 6, and 8	[10,443,016]	<u>10,410,723</u>
Primary Mental Health	[383,653]	<u>345,288</u>
Leadership, Education, Athletics in Partnership (LEAP)	[462,534]	<u>312,211</u>
Adult Education Action	[216,149]	<u>194,534</u>
Connecticut Writing Project	[30,000]	<u>20,250</u>
Neighborhood Youth Centers	[650,172]	<u>438,866</u>
Longitudinal Data Systems	[1,212,945]	<u>1,091,650</u>
Sheff Settlement	11,027,361	
Parent Trust Fund Program	[395,841]	<u>267,193</u>
Regional Vocational-Technical School System	[133,918,454]	<u>130,188,101</u>
Commissioner's Network	10,009,398	
Local Charter Schools	[540,000]	<u>540,000</u>
Bridges to Success	[40,000]	<u>27,000</u>
K-3 Reading Assessment Pilot	[2,461,940]	<u>2,215,782</u>
Talent Development	[650,000]	<u>2,150,000</u>
School-Based Diversion Initiative	[1,000,000]	<u>900,000</u>
Technical High Schools Other Expenses	[23,861,660]	<u>22,668,577</u>
American School For The Deaf	[8,257,514]	<u>7,857,514</u>
Regional Education Services	[350,000]	<u>262,500</u>
Family Resource Centers	5,802,710	
Charter Schools	116,964,132	
Youth Service Bureau Enhancement	[648,859]	<u>583,973</u>
Child Nutrition State Match	2,354,000	

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Health Foods Initiative	4,151,463	
Vocational Agriculture	[10,228,589]	<u>13,759,589</u>
Adult Education	20,383,960	
Health and Welfare Services Pupils Private Schools	[3,526,579]	<u>3,438,415</u>
Education Equalization Grants	[2,017,131,405]	<u>2,016,728,682</u>
Bilingual Education	[2,848,320]	<u>3,177,112</u>
Priority School Districts	[38,103,454]	<u>37,150,868</u>
Young Parents Program	[106,159]	<u>71,657</u>
Interdistrict Cooperation	[3,050,000]	<u>1,537,500</u>
School Breakfast Program	2,158,900	
Excess Cost - Student Based	[142,119,782]	<u>140,619,782</u>
Youth Service Bureaus	2,598,486	
Open Choice Program	[40,090,639]	<u>39,138,373</u>
Magnet Schools	326,508,158	
After School Program	4,720,695	
AGENCY TOTAL	[2,968,933,107]	<u>2,961,685,292</u>
OFFICE OF EARLY CHILDHOOD		
Personal Services	[7,791,962]	<u>7,574,843</u>
Other Expenses	[411,727]	<u>391,141</u>
Birth to Three	21,446,804	
Evenstart	[437,713]	<u>295,456</u>
2Gen - TANF	[750,000]	<u>412,500</u>
Nurturing Families Network	10,230,303	
Head Start Services	[5,186,978]	<u>5,083,238</u>
Care4Kids TANF/CCDF	130,032,034	
Child Care Quality Enhancements	6,855,033	
Early Head Start-Child Care Partnership	1,130,750	
Early Care and Education	101,507,832	
Smart Start	3,325,000	
AGENCY TOTAL	[289,106,136]	<u>288,284,934</u>
STATE LIBRARY		
Personal Services	[5,019,931]	<u>4,880,054</u>
Other Expenses	[426,673]	<u>405,339</u>

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State-Wide Digital Library	[1,750,193]	<u>1,575,174</u>
Interlibrary Loan Delivery Service	[276,232]	<u>248,609</u>
Legal/Legislative Library Materials	[638,378]	<u>574,540</u>
Support Cooperating Library Service Units	[184,300]	<u>124,402</u>
Connecticard Payments	[781,820]	<u>703,638</u>
AGENCY TOTAL	[9,077,527]	<u>8,511,756</u>
OFFICE OF HIGHER EDUCATION		
Personal Services	[1,428,180]	<u>1,425,036</u>
Other Expenses	[69,964]	<u>66,466</u>
Minority Advancement Program	[1,789,690]	<u>1,610,721</u>
National Service Act	[260,896]	<u>234,806</u>
Minority Teacher Incentive Program	[355,704]	<u>320,134</u>
Roberta B. Willis Scholarship Fund	33,388,637	
AGENCY TOTAL	[37,293,071]	<u>37,045,800</u>
UNIVERSITY OF CONNECTICUT		
Operating Expenses	[176,494,509]	<u>171,494,997</u>
Workers' Compensation Claims	2,271,228	
Next Generation Connecticut	[17,353,856]	<u>16,865,367</u>
AGENCY TOTAL	[196,119,593]	<u>190,631,592</u>
UNIVERSITY OF CONNECTICUT HEALTH CENTER		
Operating Expenses	[106,746,848]	<u>103,772,410</u>
AHEC	374,566	
Workers' Compensation Claims	4,324,771	
Bioscience	[11,567,183]	<u>11,261,097</u>
AGENCY TOTAL	[123,013,368]	<u>119,732,844</u>
TEACHERS' RETIREMENT BOARD		
Personal Services	[1,606,365]	<u>1,561,604</u>
Other Expenses	[468,134]	<u>444,727</u>
Retirement Contributions	[1,332,368,000]	<u>1,292,314,000</u>
Retirees Health Service Cost	14,575,250	
Municipal Retiree Health Insurance Costs	4,644,673	

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AGENCY TOTAL	[1,353,662,422]	<u>1,313,540,254</u>
CONNECTICUT STATE COLLEGES AND UNIVERSITIES		
Workers' Compensation Claims	3,289,276	
Charter Oak State College	[2,263,617]	<u>2,950,543</u>
Community Tech College System	[138,243,937]	<u>134,043,547</u>
Connecticut State University	[142,230,435]	<u>138,303,424</u>
Board of Regents	366,875	
Developmental Services	[9,168,168]	<u>8,912,702</u>
Outcomes-Based Funding Incentive	[1,236,481]	<u>1,202,027</u>
Institute for Municipal and Regional Policy	[994,650]	<u>450,000</u>
AGENCY TOTAL	[297,793,439]	<u>289,518,394</u>
CORRECTIONS		
DEPARTMENT OF CORRECTION		
Personal Services	[382,622,893]	<u>371,925,062</u>
Other Expenses	[66,727,581]	<u>63,378,930</u>
Workers' Compensation Claims	26,871,594	
Inmate Medical Services	72,383,992	
Board of Pardons and Paroles	[6,415,288]	<u>6,260,389</u>
STRIDE	[108,656]	<u>73,342</u>
Program Evaluation	[75,000]	
Aid to Paroled and Discharged Inmates	3,000	
Legal Services To Prisoners	797,000	
Volunteer Services	[129,460]	<u>87,385</u>
Community Support Services	33,909,614	
AGENCY TOTAL	[590,044,078]	<u>575,690,308</u>
DEPARTMENT OF CHILDREN AND FAMILIES		
Personal Services	[273,254,796]	<u>266,242,164</u>
Other Expenses	[30,416,026]	<u>28,887,225</u>
Workers' Compensation Claims	12,578,720	
Family Support Services	867,677	

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Differential Response System	7,764,046	
Regional Behavioral Health Consultation	1,619,023	
Health Assessment and Consultation	1,082,532	
Grants for Psychiatric Clinics for Children	14,979,041	
Day Treatment Centers for Children	6,759,728	
Child Abuse and Neglect Intervention	10,116,287	
Community Based Prevention Programs	7,637,305	
Family Violence Outreach and Counseling	2,547,289	
Supportive Housing	18,479,526	
No Nexus Special Education	2,151,861	
Family Preservation Services	6,070,574	
Substance Abuse Treatment	9,840,612	
Child Welfare Support Services	1,757,237	
Board and Care for Children - Adoption	98,735,921	
Board and Care for Children - Foster	135,345,435	
Board and Care for Children - Short-term and Residential	90,339,295	
Individualized Family Supports	6,552,680	
Community Kidcare	37,968,191	
Covenant to Care	[136,273]	<u>133,548</u>
AGENCY TOTAL	[777,000,075]	<u>768,455,917</u>
JUDICIAL		
JUDICIAL DEPARTMENT		
Personal Services	[325,432,553]	<u>325,017,550</u>
Other Expenses	[60,639,025]	<u>59,839,025</u>
Forensic Sex Evidence Exams	1,348,010	
Alternative Incarceration Program	[49,538,792]	<u>49,452,837</u>
Justice Education Center, Inc.	466,217	
Juvenile Alternative Incarceration	[20,683,458]	<u>19,919,286</u>
Probate Court	[4,450,000]	<u>4,350,000</u>
Workers' Compensation Claims	6,042,106	
Youthful Offender Services	[10,445,555]	<u>9,653,277</u>
Victim Security Account	8,792	
Children of Incarcerated Parents	[544,503]	<u>490,053</u>

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Legal Aid	[1,552,382]	<u>1,397,144</u>
Youth Violence Initiative	1,925,318	
Youth Services Prevention	3,187,174	
Children's Law Center	[102,717]	<u>92,445</u>
Juvenile Planning	[333,792]	<u>208,620</u>
Juvenile Justice Outreach Services	[11,149,525]	<u>10,566,795</u>
Board and Care for Children - Short-term and Residential	[6,564,318]	<u>6,285,334</u>
AGENCY TOTAL	[504,414,237]	<u>500,249,983</u>
PUBLIC DEFENDER SERVICES COMMISSION		
Personal Services	[40,042,553]	<u>38,260,790</u>
Other Expenses	1,173,363	
Assigned Counsel	22,442,284	
Expert Witnesses	[3,234,137]	<u>2,875,604</u>
Training And Education	119,748	
AGENCY TOTAL	[67,012,085]	<u>64,871,789</u>
NON-FUNCTIONAL		
DEBT SERVICE - STATE TREASURER		
Debt Service	1,858,767,569	
UConn 2000 - Debt Service	210,955,639	
CHEFA Day Care Security	5,500,000	
Pension Obligation Bonds - TRB	118,400,521	
Municipal Restructuring	20,000,000	
AGENCY TOTAL	2,213,623,729	
STATE COMPTROLLER - MISCELLANEOUS		
Nonfunctional - Change to Accruals	2,985,705	
STATE COMPTROLLER - FRINGE BENEFITS		
Unemployment Compensation	6,465,764	
State Employees Retirement Contributions	[1,324,658,878]	<u>1,165,586,416</u>

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Higher Education Alternative Retirement System	1,000	
Pensions and Retirements - Other Statutory	1,657,248	
Judges and Compensation Commissioners Retirement	27,427,480	
Insurance - Group Life	[8,235,900]	<u>8,270,468</u>
Employers Social Security Tax	[197,818,172]	<u>199,077,427</u>
State Employees Health Service Cost	[707,332,481]	<u>655,811,120</u>
Retired State Employees Health Service Cost	[844,099,000]	<u>687,599,000</u>
Other Post Employment Benefits	91,200,000	
AGENCY TOTAL	[3,208,895,923]	<u>2,843,095,923</u>
RESERVE FOR SALARY ADJUSTMENTS		
Reserve For Salary Adjustments	[484,497,698]	<u>99,232,684</u>
WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
Workers' Compensation Claims	7,605,530	
TOTAL - GENERAL FUND	[19,885,371,203]	<u>19,019,669,599</u>
LESS:		
Unallocated Lapse	[-51,765,570]	<u>-9,515,570</u>
Unallocated Lapse - Legislative	[-1,000,000]	
Unallocated Lapse - Judicial	[-8,000,000]	<u>-5,000,000</u>
Statewide Hiring Reduction - Executive	-7,000,000	
Targeted Savings	[-150,878,179]	
Achieve Labor Concessions	[-867,600,000]	
Municipal Aid Savings	[-8,500,000]	
NET - GENERAL FUND	[18,790,627,454]	<u>18,998,154,029</u>

Sec. 2. (Effective July 1, 2018) The amounts appropriated for the fiscal year ending June 30, 2019, in section 2 of public act 17-2 of the June

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special session regarding the SPECIAL TRANSPORTATION FUND
are amended to read as follows:

	2018-2019	
GENERAL GOVERNMENT		
DEPARTMENT OF ADMINISTRATIVE SERVICES		
State Insurance and Risk Mgmt Operations	8,508,924	
REGULATION AND PROTECTION		
DEPARTMENT OF MOTOR VEHICLES		
Personal Services	49,296,260	
Other Expenses	15,397,378	
Equipment	468,756	
Commercial Vehicle Information Systems and Networks Project	214,676	
AGENCY TOTAL	65,377,070	
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION		
Personal Services	2,060,488	
Other Expenses	701,974	
AGENCY TOTAL	2,762,462	
TRANSPORTATION		
DEPARTMENT OF TRANSPORTATION		
Personal Services	175,874,964	
Other Expenses	53,214,223	
Equipment	1,341,329	
Minor Capital Projects	449,639	
Highway Planning And Research	3,060,131	

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Rail Operations	[198,225,900]	<u>211,673,193</u>
Bus Operations	[168,421,676]	<u>191,687,787</u>
ADA Para-transit Program	[38,039,446]	<u>41,839,446</u>
Non-ADA Dial-A-Ride Program	1,576,361	
Pay-As-You-Go Transportation Projects	13,629,769	
Port Authority	400,000	
Transportation to Work	2,370,629	
AGENCY TOTAL	[656,604,067]	<u>697,117,471</u>
HUMAN SERVICES		
DEPARTMENT OF SOCIAL SERVICES		
NON-FUNCTIONAL		
DEBT SERVICE - STATE TREASURER		
Debt Service	[680,223,716]	<u>651,223,716</u>
STATE COMPTROLLER - MISCELLANEOUS		
Nonfunctional - Change to Accruals	213,133	
STATE COMPTROLLER - FRINGE BENEFITS		
Unemployment Compensation	203,548	
State Employees Retirement Contributions	[144,980,942]	<u>126,280,942</u>
Insurance - Group Life	277,357	
Employers Social Security Tax	15,674,834	
State Employees Health Service Cost	[50,218,403]	<u>46,618,403</u>
Other Post Employment Benefits	6,000,000	
AGENCY TOTAL	[217,355,084]	<u>195,055,084</u>
RESERVE FOR SALARY ADJUSTMENTS		
Reserve For Salary Adjustments	2,301,186	

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WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES		
Workers' Compensation Claims	6,723,297	
TOTAL - SPECIAL TRANSPORTATION FUND	[1,640,068,939]	<u>1,629,282,343</u>
LESS:		
Unallocated Lapse	-12,000,000	
NET - SPECIAL TRANSPORTATION FUND	[1,628,068,939]	<u>1,617,282,343</u>

Sec. 3. (*Effective July 1, 2018*) The amounts appropriated for the fiscal year ending June 30, 2019, in section 6 of public act 17-2 of the June special session, as amended by section 17 of public act 17-4 of the June special session, regarding the INSURANCE FUND are amended to read as follows:

	2018-2019	
GENERAL GOVERNMENT		
OFFICE OF POLICY AND MANAGEMENT		
Personal Services	313,882	
Other Expenses	6,012	
Fringe Benefits	200,882	
AGENCY TOTAL	520,776	
REGULATION AND PROTECTION		
INSURANCE DEPARTMENT		
Personal Services	13,796,046	
Other Expenses	1,727,807	
Equipment	52,500	
Fringe Benefits	10,938,946	

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Indirect Overhead	466,740	
AGENCY TOTAL	26,982,039	
OFFICE OF THE HEALTHCARE ADVOCATE		
Personal Services	[1,683,355]	<u>1,596,950</u>
Other Expenses	305,000	
Equipment	[15,000]	<u>5,000</u>
Fringe Benefits	[1,329,851]	<u>1,253,599</u>
Indirect Overhead	106,630	
AGENCY TOTAL	[3,439,836]	<u>3,267,179</u>
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF HOUSING		
Crumbling Foundations	110,844	
AGENCY TOTAL	110,844	
HEALTH		
DEPARTMENT OF PUBLIC HEALTH		
Needle and Syringe Exchange Program	459,416	
Children's Health Initiatives	2,935,769	
AIDS Services	4,975,686	
Breast and Cervical Cancer Detection and Treatment	2,150,565	
Immunization Services	48,018,326	
X-Ray Screening and Tuberculosis Care	965,148	
Venereal Disease Control	197,171	
AGENCY TOTAL	59,702,081	
OFFICE OF HEALTH STRATEGY		
Personal Services	[560,785]	<u>836,433</u>
Other Expenses	[2,386,767]	<u>2,136,767</u>
<u>Equipment</u>		<u>10,000</u>
Fringe Benefits	[430,912]	<u>738,151</u>

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AGENCY TOTAL	[3,378,464]	<u>3,721,351</u>
DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES		
Managed Service System	408,924	
HUMAN SERVICES		
DEPARTMENT OF SOCIAL SERVICES		
Fall Prevention	[376,023]	
STATE DEPARTMENT ON AGING		
DEPARTMENT OF REHABILITATION SERVICES		
<u>Fall Prevention</u>		<u>376,023</u>
NON-FUNCTIONAL		
STATE COMPTROLLER - MISCELLANEOUS		
Nonfunctional - Change to Accruals	116,945	
TOTAL - INSURANCE FUND	[95,035,932]	<u>95,206,162</u>

Sec. 4. (*Effective July 1, 2018*) The amounts appropriated for the fiscal year ending June 30, 2019, in section 10 of public act 17-2 of the June special session regarding the TOURISM FUND are amended to read as follows:

	2018-2019	
CONSERVATION AND DEVELOPMENT		
DEPARTMENT OF ECONOMIC AND COMMUNITY DEVELOPMENT		
Statewide Marketing	4,130,912	

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Hartford Urban Arts Grant	242,371	
New Britain Arts Council	39,380	
Main Street Initiatives	100,000	
Neighborhood Music School	80,540	
Nutmeg Games	40,000	
Discovery Museum	196,895	
National Theatre of the Deaf	78,758	
Connecticut Science Center	446,626	
CT Flagship Producing Theaters Grant	259,951	
Performing Arts Centers	787,571	
Performing Theaters Grant	306,753	
Arts Commission	1,497,298	
Art Museum Consortium	287,313	
Litchfield Jazz Festival	29,000	
Arte Inc.	20,735	
CT Virtuosi Orchestra	15,250	
Barnum Museum	20,735	
Various Grants	393,856	
<u>CT Open</u>		<u>250,000</u>
Greater Hartford Arts Council	74,079	
Stepping Stones Museum for Children	30,863	
Maritime Center Authority	303,705	
Connecticut Humanities Council	850,000	
Amistad Committee for the Freedom Trail	36,414	
New Haven Festival of Arts and Ideas	414,511	
New Haven Arts Council	52,000	
Beardsley Zoo	253,879	
Mystic Aquarium	322,397	
Northwestern Tourism	400,000	
Eastern Tourism	400,000	
Central Tourism	400,000	
Twain/Stowe Homes	81,196	
Cultural Alliance of Fairfield	52,000	
AGENCY TOTAL	[12,644,988]	<u>12,894,988</u>

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Sec. 5. Section 12 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) Notwithstanding the provisions of sections 2-35, 4-73, 10a-77, 10a-99, 10a-105 and 10a-143 of the general statutes, the Secretary of the Office of Policy and Management may make reductions in allotments in any budgeted agency and fund of the state for the fiscal [years] year ending June 30, 2018, [and June 30, 2019,] in order to reduce labor-management expenditures by \$700,000,000 for [the] said fiscal year. [ending June 30, 2018, and by \$867,600,000 for the fiscal year ending June 30, 2019.]

(b) Notwithstanding the provisions of sections 10a-77, 10a-99, 10a-105 and 10a-143 of the general statutes, any reductions in allotments pursuant to subsection (a) of this section that are applicable to the Connecticut State Colleges and Universities, The University of Connecticut and The University of Connecticut Health Center shall be credited to the General Fund.

Sec. 6. Section 13 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) The Secretary of the Office of Policy and Management may make reductions in allotments for the executive branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings in the General Fund of \$42,250,000 in the fiscal year ending June 30, 2018, and [\$45,000,000] \$9,515,570 in the fiscal year ending June 30, 2019.

(b) The Secretary of the Office of Policy and Management may make reductions in allotments for the legislative branch for the fiscal [years] year ending June 30, 2018, [and June 30, 2019,] in order to achieve

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budget savings of \$1,000,000 in the General Fund during [each such] said fiscal year. Such reductions shall be achieved as determined by the president pro tempore and majority leader of the Senate, the speaker and majority leader of the House of Representatives, the Senate Republican president pro tempore and the minority leader of the House of Representatives.

(c) The Secretary of the Office of Policy and Management may make reductions in allotments for the judicial branch for the fiscal years ending June 30, 2018, and June 30, 2019, in order to achieve budget savings in the General Fund of \$3,000,000 in the fiscal year ending June 30, 2018, and [~~\$8,000,000~~] \$5,000,000 in the fiscal year ending June 30, 2019. Such reductions shall be achieved as determined by the Chief Justice and Chief Public Defender.

Sec. 7. Section 14 of public act 17-2 of the June special session is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

The Secretary of the Office of Policy and Management may make reductions in allotments in any budgeted agency of the state in order to achieve targeted budget savings in the General Fund of \$111,814,090 for the fiscal year ending June 30, 2018. [, and \$150,878,179 for the fiscal year ending June 30, 2019.]

Sec. 8. (*Effective July 1, 2018*) The sum of \$299,200,000 of the amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, to the Department of Social Services, for Hospital Supplemental Payments, for the fiscal year ending June 30, 2018, shall not lapse on said date, and such amount shall be carried forward and made available for such purpose for the fiscal year ending June 30, 2019.

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Sec. 9. (*Effective July 1, 2018*) The sum of \$21,000,000 of the amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, to the Department of Social Services, for Medicaid, for the fiscal year ending June 30, 2018, shall not lapse on said date, and such amount shall be carried forward and made available for such purpose for the fiscal year ending June 30, 2019.

Sec. 10. (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes or any public or special act, the Secretary of the Office of Policy and Management shall not reduce allotment requisitions or allotments in force concerning any of the following in order to achieve any unallocated lapse in the General Fund pursuant to section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, or section 13 of public act 17-2 of the June special session, as amended by this act, for the fiscal year ending June 30, 2019: (1) Aid to municipalities, including education equalization aid grants, established and paid under sections 10-262h and 10-262i of the general statutes; (2) mental health and substance abuse services; (3) the Connecticut Children's Medical Center; (4) the Justice Education Center, Inc.; (5) the Connecticut Youth Employment Program; (6) fire training schools; and (7) the Youth Violence Initiative.

Sec. 11. Subsection (c) of section 10-183t of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(c) (1) On and after July 1, 2000, the board shall pay a subsidy equal to the subsidy paid in the fiscal year ending June 30, 2000, to the board of education or to the state, if applicable, on behalf of any member who is receiving retirement benefits or a disability allowance from the

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system, the spouse of such member, the surviving spouse of such member, or a disabled dependent of such member if there is no spouse or surviving spouse, who is participating in a health insurance plan maintained by a board of education or by the state, if applicable. Such payment shall not exceed the actual cost of such insurance.

(2) With respect to any person participating in any such plan pursuant to subsection (b) of this section, the state shall appropriate to the board one-third of the cost of the subsidy, except that, for the fiscal year ending June 30, 2013, the state shall appropriate twenty-five per cent of the cost of the subsidy. On and after July 1, 2018, for the fiscal year ending June 30, 2019, and for each fiscal year thereafter, fifty per cent of the total amount appropriated by the state in each such fiscal year for the state's share of the cost of such subsidies shall be paid to the board on or before July first of such fiscal year, and the remaining fifty per cent of such total amount shall be paid to the board on or before December first of such fiscal year.

(3) No payment to a board of education pursuant to this subsection may be used to reduce the amount of any premium payment on behalf of any such member, spouse, surviving spouse, or disabled dependent, made by such board pursuant to any agreement in effect on July 1, 1990. On and after July 1, 2012, the board shall pay a subsidy of two hundred twenty dollars per month on behalf of the member, spouse or the surviving spouse of such member who: [(1)] (A) Has attained the normal retirement age to participate in Medicare, [(2)] (B) is not eligible for Medicare Part A without cost, and [(3)] (C) contributes at least two hundred twenty dollars per month towards his or her medical and prescription drug plan provided by the board of education.

Sec. 12. (*Effective from passage*) Notwithstanding the provisions of subsections (a) to (d), inclusive, of section 16-245m of the general statutes, for the fiscal years ending June 30, 2018, and June 30, 2019, the

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Public Utilities Regulatory Authority shall authorize the disbursement of sixty-three million five hundred thousand dollars in the fiscal year ending June 30, 2018, and fifty-three million five hundred thousand dollars in the fiscal year ending June 30, 2019, from the Energy Conservation and Load Management Funds established pursuant to said subsections. The amount disbursed from each Energy Conservation and Load Management Fund shall be proportionately based on the receipts received by each of said funds. Such disbursements shall be deposited in the General Fund.

Sec. 13. Section 17b-256f of the 2018 supplement to the general statutes, as amended by section 6 of public act 17-1 of the January special session, is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

The Commissioner of Social Services shall [establish eligibility] increase income disregards used to determine eligibility by the Department of Social Services for the federal Qualified Medicare Beneficiary, the Specified Low-Income Medicare Beneficiary and the Qualifying Individual programs, administered in accordance with the provisions of 42 USC 1396d(p), by such amounts that shall result in persons with income that is (1) less than [one hundred] two hundred eleven per cent of the federal poverty level qualifying for the Qualified Medicare Beneficiary program, (2) at or above [one hundred] two hundred eleven per cent of the federal poverty level but less than [one hundred twenty] two hundred thirty-one per cent of the federal poverty level qualifying for the Specified Low-Income Medicare Beneficiary program, and (3) at or above [one hundred twenty] two hundred thirty-one per cent of the federal poverty level but less than [one hundred thirty-five] two hundred forty-six per cent of the federal poverty level qualifying for the Qualifying Individual program. The commissioner shall not apply an asset test for eligibility under the Medicare Savings Program. The commissioner shall not consider as

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income Aid and Attendance pension benefits granted to a veteran, as defined in section 27-103, or the surviving spouse of such veteran. The Commissioner of Social Services, pursuant to section 17b-10, may implement policies and procedures to administer the provisions of this section while in the process of adopting such policies and procedures in regulation form, provided the commissioner prints notice of the intent to adopt the regulations on the department's Internet web site and the eRegulations System not later than twenty days after the date of implementation. Such policies and procedures shall be valid until the time final regulations are adopted.

Sec. 14. Section 23-15h of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) There is established an account to be known as the Passport to the Parks account which shall be a separate, nonlapsing account within the General Fund. Moneys in such account shall be used to provide expenses of the Council on Environmental Quality, beginning with the fiscal year ending June 30, 2019, and for the care, maintenance, operation and improvement of state parks and campgrounds, the funding of soil and water conservation districts and the funding of environmental review teams, in accordance with subsection (b) of this section. Any moneys in such account may be expended only pursuant to an appropriation by the General Assembly. All funds collected from the Passport to the Parks Fee established pursuant to section 14-49b shall be deposited into the Passport to the Parks account. Such account shall contain all moneys required by law to be deposited in such account. Such account may receive funds from private or public sources, including, but not limited to, any municipal government or the federal government. Such account shall contain subaccounts as required by section 23-15b.

(b) For the fiscal year beginning July 1, 2018, and each fiscal year

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thereafter, the sum of one hundred thousand dollars shall be paid by the Department of Energy and Environmental Protection from the Passport to the Parks account to each of the following entities: (1) The Connecticut River Coastal Conservation District, (2) the Eastern Conservation District, (3) the North Central Conservation District, (4) the Northwest Conservation District, (5) the Southwest Conservation District, (6) the Connecticut Environmental Review Team, and (7) the Connecticut Council on Water and Soil Conservation.

Sec. 15. (*Effective July 1, 2018*) The sum of \$1,500,000 dollars appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to the Department of Education, for Talent Development, for the fiscal year ending June 30, 2019, shall be for the purpose of providing funding on a state-wide basis for the teacher education and mentoring program established under section 10-145o of the general statutes.

Sec. 16. (NEW) (*Effective July 1, 2018*) For the fiscal year ending June 30, 2019, and for each fiscal year thereafter, the Comptroller shall fund the fringe benefit costs for employees of the community college system who are supported by resources other than the General Fund in an amount not to exceed \$16,200,000 from the resources appropriated for State Comptroller-Fringe Benefits. Nothing in this section shall change the fringe benefit support provided to the community college system for General Fund supported employees from the resources appropriated for State Comptroller-Fringe Benefits.

Sec. 17. (*Effective July 1, 2018*) Grants given by the Judicial Department for the Youth Violence Initiative for the fiscal year ending June 30, 2019, shall include grants to Danbury, Waterbury, West Haven and Meriden.

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Sec. 18. (*Effective July 1, 2018*) The sum of \$2,000,000 appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to the Department of Veterans Affairs, for Personal Services, for the fiscal year ending June 30, 2019, shall be for the purpose of achieving dual licensure for the Connecticut Veterans Home and Hospital as a chronic disease hospital and a skilled nursing facility no later than January 1, 2021.

Sec. 19. (*Effective July 1, 2018*) The following sums appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, for the fiscal year ending June 30, 2019, shall be for the purpose of providing assistance to persons residing in the state who were displaced by Hurricane Maria as follows: (1) \$400,000 to the Department of Education, for Bilingual Education, to be distributed to the top six school districts with the largest concentration of Hurricane Maria evacuees; (2) \$600,000 to the Department of Housing, for Housing/Homeless Services, to fund security deposits and first month rent to those evacuees impacted by Hurricane Maria; and (3) \$500,000 to the Department of Social Services, for Human Resource Development-Hispanic Programs, as follows: \$90,000 to the Hispanic Coalition Inc. in Waterbury, \$90,000 to Junta For Progressive Action in New Haven, \$90,000 to Family Resource Center in Hartford, \$90,000 to Caribe Youth Leaders in Waterbury, \$40,000 to Casa Boricua in Meriden, \$40,000 to Human Resource Agency of New Britain Inc. in New Britain, \$40,000 to YMCA of Greater Hartford, Larson Center and \$20,000 to Thames Valley Council for Community Action in New London.

Sec. 20. Subsection (a) of section 4-30a of the 2018 supplement to the

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general statutes is repealed and the following is substituted in lieu thereof (*Effective May 15, 2018*):

(a) (1) All revenue in excess of three billion one hundred fifty million dollars received by the state each fiscal year from estimated and final payments of the personal income tax imposed under chapter 229 shall be transferred by the Treasurer to a special fund to be known as the Budget Reserve Fund. On and after July 1, 2018, the threshold amount shall be adjusted annually by the compound annual growth rate of personal income in the state over the preceding five calendar years, using data reported by United States Bureau of Economic Analysis.

(2) The General Assembly may amend the threshold amount of three billion one hundred fifty million dollars, by vote of at least three-fifths of the members of each house of the General Assembly, due to changes in state or federal tax law or policy or significant adjustments to economic growth or tax collections.

Sec. 21. Subsection (aa) of section 3-20 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective May 15, 2018*):

(aa) (1) For each fiscal year during which general obligation bonds or credit revenue bonds issued on and after May 15, 2018, and prior to July 1, 2020, shall be outstanding, the state of Connecticut shall comply with the provisions of (A) section 4-30a of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 704 of public act 17-2 of the June special session and section 20 of this act, (B) section 2-33c in effect on October 31, 2017, (C) section 2-33a of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 709 of public act 17-2 of the June special session, (D) subsections (d) and (g) of this section, revision of 1958, revised to January 1, 2017, as amended by sections 710 and 711 of public act 17-2

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of the June special session, and (E) section 3-21 of the general statutes, revision of 1958, revised to January 1, 2017, as amended by section 712 of public act 17-2 of the June special session. The state of Connecticut does hereby pledge to and agree with the holders of any bonds, notes and other obligations issued pursuant to subdivision (2) of this subsection that no public or special act of the General Assembly taking effect on or after May 15, 2018, and prior to July 1, [2028] 2023, shall alter the obligation to comply with the provisions of the sections and subsections set forth in subparagraphs (A) to (E), inclusive, of this subdivision, until such bonds, notes or other obligations, together with the interest thereon, are fully met and discharged, provided nothing in this subsection shall preclude such alteration (i) if and when adequate provision shall be made by law for the protection of the holders of such bonds, or (ii) (I) if and when the Governor declares an emergency or the existence of extraordinary circumstances, in which the provisions of section 4-85 are invoked, (II) at least three-fifths of the members of each chamber of the General Assembly vote to alter such required compliance during the fiscal year for which the emergency or existence of extraordinary circumstances are determined, and (III) any such alteration is for the fiscal year in progress only.

(2) The Treasurer shall include this pledge and undertaking in general obligation bonds and credit revenue bonds issued on or after May 15, 2018, and prior to July 1, 2020, provided such pledge and undertaking (A) shall be applicable for a period of [ten] five years from the date of first issuance of such bonds, and (B) shall not apply to refunding bonds issued for bonds issued under this subdivision.

Sec. 22. (*Effective May 14, 2018*) Notwithstanding the provisions of subsection (d) of section 4-30a of the general statutes, after (1) the Treasurer has transferred, pursuant to subsection (a) of section 4-30a of the general statutes, the excess revenue from estimated and final payments of the personal income tax imposed under chapter 229 of the

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general statutes to the Budget Reserve Fund for the fiscal year ending June 30, 2018, and (2) the Comptroller has determined the amount of any deficit for the fiscal year ending June 30, 2018, and the necessary funds to fund such amount have been deemed appropriated from the excess revenue under subdivision (1) of this section, the Comptroller shall transfer sixteen million one hundred thousand dollars from such excess revenue to the retired teachers' health insurance premium account established pursuant to subsection (d) of section 10-183t of the general statutes. Such transfer shall be in addition to any other contributions or payments required pursuant to section 10-183t of the general statutes.

Sec. 23. (*Effective July 1, 2018*) For the fiscal year ending June 30, 2019, the following municipalities shall receive a motor vehicle property tax grant, payable not later than August 1, 2018, in the following amounts:

Municipality	Grant Amount for Fiscal Year 2019
Bridgeport	5,309,512
East Hartford	276,593
Hamden	139,216
Hartford	11,078,328
Naugatuck	565,309
New Britain	1,809,120
Torrington	187,506
Waterbury	7,412,524
Norwich - CCD	623,634
Windham #2	537,964
W Haven 1st Center	78,676
Allington	120,170

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Sec. 24. Subsection (c) of section 4-66l of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(c) (1) For the fiscal year ending June 30, 2018, motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 39 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 39 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing October 1, 2013, and the amount such levy would have been if the mill rate on motor vehicles for said assessment year was 39 mills.

(2) For the fiscal year ending June 30, [2019] 2020, and each fiscal year thereafter, motor vehicle property tax grants to municipalities that impose mill rates on real property and personal property other than motor vehicles greater than 45 mills or that, when combined with the mill rate of any district located within the municipality, impose mill rates greater than 45 mills, shall be made in an amount equal to the difference between the amount of property taxes levied by the municipality and any district located within the municipality on motor vehicles for the assessment year commencing October 1, [2013] 2016, and the amount such levy would have been if the mill rate on motor vehicles for said assessment year was 45 mills.

(3) For the fiscal year ending June 30, 2018, [and each fiscal year thereafter,] any municipality that imposed a mill rate for real and personal property of more than 39 mills during the fiscal year ending June 30, 2017, and effected a revaluation of real property for the 2014 or 2015 assessment year that resulted in an increase of 4 or more mills over the prior mill rate, may apply to the Office of Policy and

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Management for a supplemental motor vehicle property tax grant. The Office of Policy and Management may approve such an application, within available funds, provided such supplemental grant does not reduce any amount payable to any other municipality.

(4) Not later than fifteen calendar days after receiving a property tax grant pursuant to this section, the municipality shall disburse to any district located within the municipality the amount of any such property tax grant that is attributable to the district.

Sec. 25. (*Effective July 1, 2018*) Up to \$240,000 appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, for the fiscal year ending June 30, 2019, to the Department of Housing, for Housing/Homeless Services, shall be used in the following amounts for the purposes specified: (1) \$150,000 for a grant to the New London Homeless Hospitality Center; and (2) \$90,000 for a grant to Noble House operated by CASA, Inc. in Bridgeport.

Sec. 26. (*Effective July 1, 2018*) The sum of \$127,000 of the amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to the Department of Social Services, for Human Resource Development-Hispanic Programs, for the fiscal year ending June 30, 2019, shall be made available for a grant to the Spanish Community of Wallingford for said fiscal year.

Sec. 27. Section 717 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 1 of this act are supported by the GENERAL FUND revenue estimates as follows:

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	2017-2018	2018-2019
TAXES		
Personal Income	\$9,182,500,000	[\$9,312,200,000] <u>\$9,707,600,000</u>
Sales and Use	4,220,500,000	[4,288,100,000] <u>4,153,600,000</u>
Corporation	933,300,000	[988,700,000] <u>920,200,000</u>
Public Service	284,900,000	[263,700,000] <u>243,800,000</u>
Inheritance and Estate	180,100,000	[170,500,000] <u>176,200,000</u>
Insurance Companies	230,600,000	[234,200,000] <u>234,300,000</u>
Cigarettes	394,200,000	[391,300,000] <u>381,000,000</u>
Real Estate Conveyance	215,600,000	[222,300,000] <u>209,400,000</u>
Alcoholic Beverages	62,600,000	63,000,000
Admissions and Dues	41,500,000	41,800,000
Health Provider	1,045,000,000	[1,044,100,000] <u>1,049,200,000</u>
Miscellaneous	27,700,000	[33,000,000] <u>22,000,000</u>
TOTAL TAXES	16,818,500,000	[17,052,900,000] <u>17,202,100,000</u>
Refunds of Taxes	(1,146,800,000)	[(1,201,000,000)] <u>(1,215,100,000)</u>
Earned Income Tax Credit	(115,000,000)	[(120,600,000)] <u>(118,300,000)</u>
R & D Credit Exchange	(7,300,000)	[(7,600,000)] <u>(6,400,000)</u>
TAXES LESS REFUNDS	15,549,400,000	[15,723,700,000] <u>15,862,300,000</u>
OTHER REVENUE		
Transfers - Special Revenue	339,300,000	[346,400,000]

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		<u>352,700,000</u>
Indian Gaming Payments	267,300,000	[199,000,000] <u>203,600,000</u>
Licenses, Permits and Fees	309,600,000	[343,700,000] <u>322,600,000</u>
Sales of Commodities	43,800,000	[44,900,000] <u>37,700,000</u>
Rents, Fines and Escheats	143,000,000	[143,700,000] <u>147,200,000</u>
Investment Income	5,900,000	[7,000,000] <u>14,500,000</u>
Miscellaneous	207,400,000	189,100,000
Refunds of Payments	(62,500,000)	[(63,900,000)] <u>(58,800,000)</u>
TOTAL OTHER REVENUE	1,253,800,000	[1,209,900,000] <u>1,208,600,000</u>
OTHER SOURCES		
Federal Grants	1,766,349,611	[1,763,978,988] <u>2,112,400,000</u>
Transfer From Tobacco Settlement	109,700,000	110,200,000
Transfers (To)/From Other Funds	60,500,000	[100,400,000] <u>78,300,000</u>
<u>Volatility Cap Adjustment</u>		<u>(363,069,406)</u>
TOTAL OTHER SOURCES	1,936,549,611	[1,974,578,988] <u>1,937,830,594</u>
TOTAL GENERAL FUND REVENUE	18,739,749,611	[18,908,178,988] <u>19,008,730,594</u>

Sec. 28. Section 718 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 2 of this act are supported by the SPECIAL TRANSPORTATION FUND revenue estimates as follows:

	2017-2018	2018-2019
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TAXES		
Motor Fuels	\$505,300,000	[\$506,100,000] <u>\$502,300,000</u>
Oil Companies	271,800,000	[300,200,000] <u>279,800,000</u>
Sales and Use	327,800,000	[335,400,000] <u>358,400,000</u>
Sales Tax - DMV	88,000,000	[88,800,000] <u>86,800,000</u>
Refunds of Taxes	(12,600,000)	[(14,100,000)] <u>(14,600,000)</u>
TOTAL - TAXES LESS REFUNDS	1,180,300,000	[1,216,400,000] <u>1,212,700,000</u>
OTHER SOURCES		
Motor Vehicle Receipts	251,800,000	[253,800,000] <u>250,600,000</u>
Licenses, Permits and Fees	144,400,000	[145,200,000] <u>142,800,000</u>
Interest Income	9,500,000	[10,400,000] <u>12,400,000</u>
Federal Grants	12,100,000	12,100,000
Transfers From Other Funds	(5,500,000)	(5,500,000)
Refunds of Payments		[(4,300,000)] <u>(4,600,000)</u>
NET TOTAL OTHER SOURCES	412,300,000	[411,700,000] <u>407,800,000</u>
TOTAL SPECIAL TRANSPORTATION FUND REVENUE	1,592,600,000	[1,628,100,000] <u>1,620,500,000</u>

Sec. 29. Section 721 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 5 of [this act] public act 17-2 of the June special session are supported by the BANKING FUND revenue

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estimates as follows:

	2017-2018	2018-2019
Fees and Assessments	\$36,200,000	[\$36,200,000] <u>34,000,000</u>
TOTAL BANKING FUND	36,200,000	[36,200,000] <u>34,000,000</u>

Sec. 30. Section 722 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section [6] 3 of this act are supported by the INSURANCE FUND revenue estimates as follows:

	2017-2018	2018-2019
Fees and Assessments	\$87,300,000	[\$92,200,000] <u>\$95,300,000</u>
TOTAL INSURANCE FUND	87,300,000	[92,200,000] <u>95,300,000</u>

Sec. 31. Section 723 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 7 of [this act] public act 17-2 of the June special session are supported by the CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND revenue estimates as follows:

	2017-2018	2018-2019
Fees and Assessments	\$29,000,000	[\$29,000,000] <u>\$25,700,000</u>
TOTAL CONSUMER COUNSEL AND PUBLIC UTILITY CONTROL FUND	29,000,000	[29,000,000] <u>25,700,000</u>

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Sec. 32. Section 724 of public act 17-2 of the June special session is amended to read as follows (*Effective July 1, 2018*):

The appropriations in section 8 of [this act] public act 17-2 of the June special session are supported by the WORKERS' COMPENSATION FUND revenue estimates as follows:

	2017-2018	2018-2019
Fees and Assessments	\$14,034,732	[\$26,301,633] 27,500,000
Net Use of Balance	10,700,000	0
TOTAL WORKERS' COMPENSATION FUND	24,734,732	[26,301,633] 27,500,000

Sec. 33. (*Effective from passage*) Notwithstanding the provisions of subsection (j) of section 45a-82 of the general statutes, any balance in the Probate Court Administration Fund on June 30, 2018, shall remain in said fund and shall not be transferred to the General Fund, regardless of whether such balance is in excess of an amount equal to fifteen per cent of the total expenditures authorized pursuant to subsection (a) of section 45a-84 of the general statutes for the immediately succeeding fiscal year.

Sec. 34. Section 12-170f of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) Any renter, believing himself or herself to be entitled to a grant under section 12-170d for any calendar year, shall apply for such grant to the assessor of the municipality in which the renter resides or to the duly authorized agent of such assessor or municipality on or after April first and not later than October first of each year with respect to such grant for the calendar year preceding each such year, on a form prescribed and furnished by the Secretary of the Office of Policy and

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Management to the assessor. A renter may apply to the secretary prior to December fifteenth of the claim year for an extension of the application period. The secretary may grant such extension in the case of extenuating circumstance due to illness or incapacitation as evidenced by a certificate signed by a physician or an advanced practice registered nurse to that extent, or if the secretary determines there is good cause for doing so. A renter making such application shall present to such assessor or agent, in substantiation of the renter's application, a copy of the renter's federal income tax return, and if not required to file a federal income tax return, such other evidence of qualifying income, receipts for money received, or cancelled checks, or copies thereof, and any other evidence the assessor or such agent may require. When the assessor or agent is satisfied that the applying renter is entitled to a grant, such assessor or agent shall issue a certificate of grant in such form as the secretary may prescribe and supply showing the amount of the grant due.

(b) The assessor or agent shall forward the application to the secretary not later than the last day of the month following the month in which the renter has made application. Any municipality that neglects to transmit to the secretary the application as required by this section shall forfeit two hundred fifty dollars to the state, provided the secretary may waive such forfeiture in accordance with procedures and standards adopted by regulation in accordance with chapter 54. The certificate of grant shall be delivered to the renter and the assessor or agent shall keep the original copy of such certificate and application.

(c) After the secretary's review of each claim, pursuant to section 12-120b, and verification of the amount of the grant, the secretary shall make a determination of any per cent reduction to all claims that will be necessary to keep within available appropriations and, not later than October fifteenth of each year, prepare a list of certificates approved for payment, and shall thereafter supplement such list

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monthly. Such list and any supplements thereto shall be approved for payment by the secretary and shall be forwarded by the secretary to the Comptroller, along with a notice of any per cent reduction in claim amounts, and the Comptroller shall, not later than fifteen days following receipt of such list, draw an order on the Treasurer in favor of each person on such list and on supplements to such list in the amount of such person's claim, minus any per cent reduction noticed by the secretary pursuant to this subsection, and the Treasurer shall pay such amount to such person, not later than fifteen days following receipt of such order.

[(d) The secretary shall (1) select one or more grants of state financial assistance provided to a municipality pursuant to any provision of the general statutes to withhold or reduce for purposes of this section, (2) not later than June 30, 2018, and each fiscal year thereafter, withhold or reduce such state financial assistance provided to a municipality in an amount equal to fifty per cent of any grant payments made pursuant to this section to renters in such municipality for the most recent application period, provided the aggregate amount withheld or reduced shall not exceed two hundred fifty thousand dollars per municipality for any fiscal year, and (3) transfer such amounts withheld or reduced to the Office of Policy and Management for purposes of making grant payments pursuant to this section. For purposes of this subsection "state financial assistance" means any grant funded by an appropriation authorized by public or special act of the General Assembly, but excluding any grant or loan financed from the proceeds of the state's general obligation bond issued pursuant to any authorization, allocation or approval of the State Bond Commission.]

[(e)] (d) If the Secretary of the Office of Policy and Management determines a renter was overpaid for such grant, the amount of any subsequent grant paid to the renter under section 12-170d after such determination shall be reduced by the amount of overpayment until

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the overpayment has been recouped. Any claimant aggrieved by the results of the secretary's review or determination shall have the rights of appeal as set forth in section 12-120b. Applications filed under this section shall not be open for public inspection. Any person who, for the purpose of obtaining a grant under section 12-170d wilfully fails to disclose all matters related thereto or with intent to defraud makes false statement shall be fined not more than five hundred dollars.

[(f)] (e) Any municipality may provide, upon approval by its legislative body, that the duties and responsibilities of the assessor, as required under this section and section 12-170g, shall be transferred to (1) the officer in such municipality having responsibility for the administration of social services, or (2) the coordinator or agent for the elderly in such municipality.

Sec. 35. Section 2-71x of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

For the fiscal year ending June 30, 2018, and each fiscal year thereafter, the Comptroller shall segregate [one] two million six hundred thousand dollars of the amount of the funds received by the state from the tax imposed under chapter 211 on public service companies providing community antenna television service in this state. The moneys segregated by the Comptroller shall be deposited with the Treasurer and made available to the Office of Legislative Management to defray the cost of providing the citizens of this state with Connecticut Television Network coverage of state government deliberations and public policy events.

Sec. 36. (*Effective July 1, 2018*) The unexpended balance of funds appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1

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of this act, to the Department of Administrative Services, for Other Expenses, to fund the Office of the Claims Commissioner for the fiscal year ending June 30, 2018, shall not lapse on June 30, 2018, and shall continue to be available for such purpose.

Sec. 37. (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes or any public or special act, for the fiscal year ending June 30, 2019, any funds remaining after the distribution of equalization aid grants pursuant to the provisions of section 10-262i of the general statutes, shall be distributed in said fiscal year to those towns whose districts received students during the fiscal year ending June 30, 2018, who were displaced by Hurricane Maria. Such distribution shall be on a per-student basis determined by the highest number of displaced students enrolled in each such district in any week during the fiscal year ending June 30, 2018.

Sec. 38. Subsection (d) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(d) [For] (1) Except as provided in subdivision (2) of this subsection, for elections held in 2014, and thereafter, [except for in 2018,] the amount of the grants in subsections (a), (b) and (c) of this section shall be adjusted by the State Elections Enforcement Commission not later than January 15, 2014, and quadrennially thereafter, [except for in 2018,] in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2010, and ending on December thirty-first in the year preceding the year in which said adjustment is to be made.

(2) For elections held in 2018, the amount of the grants in subsections (a), (b) and (c) of this section shall be adjusted by the State Elections Enforcement Commission immediately in accordance with

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any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2010, and ending on December 31, 2013.

Sec. 39. Subdivision (2) of subsection (a) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) The qualified candidate committee of a candidate for the office of Governor who has been nominated, or who has qualified to appear on the election ballot in accordance with the provisions of subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of six million dollars, provided (A) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (B) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (C) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (D) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (E) in the case of an election held in 2014, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (d) of this section.

Sec. 40. Subdivision (2) of subsection (b) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) The qualified candidate committee of a candidate for the office of

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Attorney General, State Comptroller, Secretary of the State or State Treasurer who has been nominated, or who has qualified to appear on the election ballot in accordance with the provisions of subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of seven hundred fifty thousand dollars, provided (A) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (B) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (C) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (D) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (E) in the case of an election held in 2014, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (d) of this section.

Sec. 41. Subsection (h) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(h) [For] (1) Except as provided in subdivision (2) of this subsection, for elections held in 2010, and thereafter, [except for in 2018,] the amount of the grants in subsections (e), (f) and (g) of this section shall be adjusted by the State Elections Enforcement Commission not later than January 15, 2010, and biennially thereafter, [except for in 2018,] in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2008, and ending on December thirty-first in the year preceding the

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year in which said adjustment is to be made.

(2) For elections held in 2018, the amount of the grants in subsections (e), (f) and (g) of this section shall be adjusted by the State Elections Enforcement Commission immediately in accordance with any change in the consumer price index for all urban consumers as published by the United States Department of Labor, Bureau of Labor Statistics, during the period beginning on January 1, 2008, and ending on December 31, 2015.

Sec. 42. Subparagraph (A) of subdivision (2) of subsection (e) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) (A) In the case of a state election, the qualified candidate committee of a candidate for the office of state senator who has been nominated, or has qualified to appear on the election ballot in accordance with subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of eighty-five thousand dollars, provided (i) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (ii) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (iii) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (iv) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (v) in the case of an election held in 2010, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (h) of this section.

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Sec. 43. Subparagraph (A) of subdivision (2) of subsection (f) of section 9-705 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(2) (A) In the case of a state election, the qualified candidate committee of a candidate for the office of state representative who has been nominated, or has qualified to appear on the election ballot in accordance with subpart C of part III of chapter 153, shall be eligible to receive a grant from the fund for the general election campaign in the amount of twenty-five thousand dollars, provided (i) any such committee shall receive seventy-five per cent of said amount if such committee applies for such grant, in accordance with section 9-706, on or after the seventieth day but before the fifty-sixth day preceding the election, (ii) any such committee shall receive sixty-five per cent of said amount if such committee so applies on or after the fifty-sixth day but before the forty-second day preceding the election, (iii) any such committee shall receive fifty-five per cent of said amount if such committee so applies on or after the forty-second day but before the twenty-eighth day preceding the election, (iv) any such committee shall receive forty per cent of said amount if such committee so applies on or after the twenty-eighth day preceding the election, and (v) in the case of an election held in 2010, or thereafter, [except for in 2018,] said amount shall be adjusted under subsection (h) of this section.

Sec. 44. (*Effective from passage*) The following sums are appropriated from the GENERAL FUND for the purposes herein specified for the fiscal year ending June 30, 2018:

GENERAL FUND	2017-2018
DIVISION OF CRIMINAL JUSTICE	
Personal Services	335,000
DEPARTMENT OF ENERGY AND ENVIRONMENTAL PROTECTION	

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Environmental Conservation	1,800,000
OFFICE OF THE CHIEF MEDICAL EXAMINER	
Personal Services	170,000
DEPARTMENT OF DEVELOPMENTAL SERVICES	
Personal Services	4,000,000
Other Expenses	1,500,000
DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES	
Other Expenses	2,000,000
CONNECTICUT STATE COLLEGES AND UNIVERSITIES	
Workers' Compensation Claims	250,000
DEPARTMENT OF CORRECTION	
Personal Services	2,900,000
Other Expenses	1,600,000
DEPARTMENT OF CHILDREN AND FAMILIES	
Personal Services	5,400,000
Substance Abuse Treatment	3,800,000
WORKERS' COMPENSATION CLAIMS - ADMINISTRATIVE SERVICES	
Workers' Compensation Claims	1,800,000
TOTAL - GENERAL FUND	25,555,000

Sec. 45. (*Effective from passage*) The amount appropriated to the following agency in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session and section 1 of public act 17-1 of the January special session, is reduced by the following amount for the fiscal year ending June 30, 2018:

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GENERAL FUND	2017-2018
STATE COMPTROLLER - FRINGE BENEFITS	
Retired State Employees Health Service Cost	25,555,000
TOTAL - GENERAL FUND	25,555,000

Sec. 46. (*Effective from passage*) The following sums are appropriated from the SPECIAL TRANSPORTATION FUND for the purposes herein specified for the fiscal year ending June 30, 2018:

SPECIAL TRANSPORTATION FUND	2017-2018
DEPARTMENT OF TRANSPORTATION	
Personal Services	10,800,000
Rail Operations	22,800,000
STATE COMPTROLLER - FRINGE BENEFITS	
State Employees Health Service Cost	3,600,000
TOTAL - SPECIAL TRANSPORTATION FUND	37,200,000

Sec. 47. (*Effective from passage*) The amounts appropriated to the following agencies in section 2 of public act 17-2 of the June special session are reduced by the following amounts for the fiscal year ending June 30, 2018:

SPECIAL TRANSPORTATION FUND	2017-2018
DEPARTMENT OF MOTOR VEHICLES	
Personal Services	2,000,000
DEBT SERVICE - STATE TREASURER	
Debt Service	31,400,000

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STATE COMPTROLLER - FRINGE BENEFITS	
State Employees Retirement Contributions	3,800,000
TOTAL - SPECIAL TRANSPORTATION FUND	37,200,000

Sec. 48. Subsection (a) of section 17b-261 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) Medical assistance shall be provided for any otherwise eligible person whose income, including any available support from legally liable relatives and the income of the person's spouse or dependent child, is not more than one hundred forty-three per cent, pending approval of a federal waiver applied for pursuant to subsection (e) of this section, of the benefit amount paid to a person with no income under the temporary family assistance program in the appropriate region of residence and if such person is an institutionalized individual as defined in Section 1917 of the Social Security Act, 42 USC 1396p(h)(3), and has not made an assignment or transfer or other disposition of property for less than fair market value for the purpose of establishing eligibility for benefits or assistance under this section. Any such disposition shall be treated in accordance with Section 1917(c) of the Social Security Act, 42 USC 1396p(c). Any disposition of property made on behalf of an applicant or recipient or the spouse of an applicant or recipient by a guardian, conservator, person authorized to make such disposition pursuant to a power of attorney or other person so authorized by law shall be attributed to such applicant, recipient or spouse. A disposition of property ordered by a court shall be evaluated in accordance with the standards applied to any other such disposition for the purpose of determining eligibility. The commissioner shall establish the standards for eligibility for medical assistance at one hundred forty-three per cent of the benefit amount paid to a household of equal size with no income under the

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temporary family assistance program in the appropriate region of residence. In determining eligibility, the commissioner shall not consider as income Aid and Attendance pension benefits granted to a veteran, as defined in section 27-103, or the surviving spouse of such veteran. Except as provided in section 17b-277 and section 17b-292, the medical assistance program shall provide coverage to persons under the age of nineteen with household income up to one hundred ninety-six per cent of the federal poverty level without an asset limit and to persons under the age of nineteen, who qualify for coverage under Section 1931 of the Social Security Act, with household income not exceeding one hundred ninety-six per cent of the federal poverty level without an asset limit, and their parents and needy caretaker relatives, who qualify for coverage under Section 1931 of the Social Security Act, with household income not exceeding one hundred [thirty-three] fifty per cent of the federal poverty level without an asset limit. Such levels shall be based on the regional differences in such benefit amount, if applicable, unless such levels based on regional differences are not in conformance with federal law. Any income in excess of the applicable amounts shall be applied as may be required by said federal law, and assistance shall be granted for the balance of the cost of authorized medical assistance. The Commissioner of Social Services shall provide applicants for assistance under this section, at the time of application, with a written statement advising them of (1) the effect of an assignment or transfer or other disposition of property on eligibility for benefits or assistance, (2) the effect that having income that exceeds the limits prescribed in this subsection will have with respect to program eligibility, and (3) the availability of, and eligibility for, services provided by the Nurturing Families Network established pursuant to section 17b-751b. For coverage dates on or after January 1, 2014, the department shall use the modified adjusted gross income financial eligibility rules set forth in Section 1902(e)(14) of the Social Security Act and the implementing regulations to determine eligibility for HUSKY A, HUSKY B and HUSKY D applicants, as defined in

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section 17b-290. Persons who are determined ineligible for assistance pursuant to this section shall be provided a written statement notifying such persons of their ineligibility and advising such persons of their potential eligibility for one of the other insurance affordability programs as defined in 42 CFR 435.4.

Sec. 49. (*Effective July 1, 2018*) The sum of \$21,500,000 appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act, to State Comptroller - Fringe Benefits, for Retired State Employees Health Service Cost, for the fiscal year ending June 30, 2018, shall not lapse on said date, and shall continue to be available for such purpose during the fiscal year ending June 30, 2019.

Sec. 50. (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes or any public or special act, any reduction of funds in or transfer of funds from the community investment account, established pursuant to section 4-66aa of the general statutes, during the fiscal year ending June 30, 2019, shall result in a proportionate reduction of funding of each of the programs funded under said account.

Sec. 51. (*Effective July 1, 2018*) The Secretary of the Office of Policy and Management shall make reductions in allotments in any budgeted agency of the executive branch in order to achieve savings in the General Fund of \$7,000,000 for the fiscal year ending June 30, 2019, by means of a hard hiring reduction and an acceleration of efforts to privatize the delivery of services currently provided by the state, consistent with provisions of the ratified 2017 SEBAC agreement, dated June 25, 2017, between the state and the State Employees Bargaining Agent Coalition, approved pursuant to subsection (f) of section 5-278 of the general statutes, concerning job security and layoffs.

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Sec. 52. Subsection (a) of section 10-65 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(a) Each local or regional school district operating an agricultural science and technology education center approved by the State Board of Education for program, educational need, location and area to be served shall be eligible for the following grants: (1) In accordance with the provisions of chapter 173, through progress payments in accordance with the provisions of section 10-287i, (A) for projects for which an application was filed prior to July 1, 2011, ninety-five per cent, and (B) for projects for which an application was filed on or after July 1, 2011, eighty per cent of the net eligible costs of constructing, acquiring, renovating and equipping approved facilities to be used exclusively for such agricultural science and technology education center, for the expansion or improvement of existing facilities or for the replacement or improvement of equipment therein, and (2) subject to the provisions of section 10-65b and within available appropriations, in an amount equal to [three] four thousand two hundred dollars per student for every secondary school student who was enrolled in such center on October first of the previous year.

Sec. 53. (*Effective from passage*) The amount appropriated in section 1 of public act 17-2 of the June special session, as amended by section 16 of public act 17-4 of the June special session, section 1 of public act 17-1 of the January special session and section 1 of this act for the fiscal year ending June 30, 2019, to the Department of Agriculture, for Dairy Farmer - Agriculture Sustainability, shall be transferred into the agriculture sustainability account, established pursuant to section 4-66c of the general statutes, not later than July 15, 2018.

Sec. 54. (*Effective July 1, 2018*) Not later than July 31, 2018, the Commissioner of Administrative Services shall provide the sum of \$250,000 from the facilities surplus property account to the town of

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Voluntown for the purchase of a fire truck to be used for the provision of firefighting services in the municipality on municipal and state-owned land.

Sec. 55. Subdivision (2) of subsection (b) of section 17b-239e of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018*):

(2) (A) For the fiscal year ending June 30, 2018, the amount of funds in the supplemental pools shall total in the aggregate five hundred ninety-eight million four hundred forty thousand one hundred thirty-eight dollars.

(B) For the fiscal year ending June 30, 2019, the amount of funds in the supplemental pools shall total in the aggregate four hundred ninety-six million three hundred forty thousand one hundred thirty-eight dollars.

(C) For the fiscal year ending June 30, 2020, the amount of funds in the supplemental pools shall total in the aggregate one hundred sixty-six million five hundred thousand dollars.

Sec. 56. (*Effective from passage*) (a) There is established a panel to study and make recommendations regarding the proposals made by the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session, in its final report concerning the rebalancing of state taxes to better stimulate economic growth without raising net new taxes. The study shall include, but not be limited to, reviews of (1) options for expanding revenue sources for municipalities, and (2) base-broadening methodologies for the sales and use taxes, taking into account the work of said commission and the State Tax Panel convened pursuant to section 138 of public act 14-217.

(b) The panel shall consist of the following members:

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(1) One appointed by the speaker of the House of Representatives, who shall have either served on the State Tax Panel, convened pursuant to section 138 of public act 14-217, or on the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session;

(2) One appointed by the minority leader of the House of Representatives, who shall have either served on said tax panel or on said commission;

(3) One appointed by the president pro tempore of the Senate, who shall have either served on said tax panel or on said commission;

(4) One appointed by the Republican president pro tempore of the Senate, who shall have either served on said tax panel or on said commission;

(5) One appointed by the majority leader of the House of Representatives, who shall have either served on said tax panel or on said commission;

(6) One appointed by the majority leader of the Senate, who shall have either served on said tax panel or on said commission; and

(7) The Commissioner of Revenue Services, who shall be an ex-officio, nonvoting member of the panel.

(c) All appointments to the panel shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

(d) The speaker of the House of Representatives and the president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. The minority leader of the House of Representatives and the Republican president pro

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tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. Such cochairpersons shall schedule the first meeting of the panel, which shall be held not later than sixty days after the effective date of this section.

(e) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding shall serve as administrative staff of the panel.

(f) The panel may consult with any individuals or entities the members of the panel deem appropriate or necessary and may request the Secretary of the Office of Policy and Management to hire a consultant or consultants to assist the panel in conducting the study.

(g) Not later than January 1, 2019, the panel shall submit a report on its findings and recommendations to the joint standing committee of the General Assembly having cognizance of matters relating to finance, revenue and bonding, in accordance with the provisions of section 11-4a of the general statutes. The panel shall terminate on the date that it submits such report or January 1, 2019, whichever is later.

Sec. 57. (*Effective from passage*) (a) Not later than July 1, 2018, the Secretary of the Office of Policy and Management shall develop and issue a request for proposals to hire a national consultant to study and make recommendations regarding efficiency improvements in revenue collection and agency expense management that will result in a savings of at least five hundred million dollars. Such recommendations shall not adversely impact program quality or social services program benefits.

(b) The secretary shall consult with former members of the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session, on the scope of the study and shall update such former members on its

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progress. Not later than February 1, 2019, the consultant shall submit a report on the consultant's findings and recommendations to the joint standing committees of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies and finance, revenue and bonding, in accordance with the provisions of section 11-4a of the general statutes.

Sec. 58. (*Effective from passage*) (a) There is established a panel to conduct a study of the proposal made by the Commission on Fiscal Stability and Economic Growth, established pursuant to section 250 of public act 17-2 of the June special session, in its final report for reform of the Teachers' Retirement System.

(b) The study shall include, but need not be limited to, consideration of: (1) A thirty-year contribution of lottery net proceeds to the Teachers' Retirement Fund to pay down unfunded liabilities, (2) re-amortization of remaining fund liabilities in 2025 after current bonds are defeased, and (3) the creation of a hybrid defined benefit/defined contribution plan for new teachers with risk sharing on investment returns.

(c) The panel shall consist of the following members:

(1) One appointed by the speaker of the House of Representatives;

(2) One appointed by the majority leader of the House of Representatives;

(3) One appointed by the minority leader of the House of Representatives;

(4) One appointed by the president pro tempore of the Senate;

(5) One appointed by the Republican president pro tempore of the Senate; and

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(6) One appointed by the majority leader of the Senate.

(d) Each appointee shall be an expert in one of the following areas: Public pensions, finance, bonding, defined benefit plans or defined contribution plans. All appointments to the panel shall be made not later than thirty days after the effective date of this section. Any vacancy shall be filled by the appointing authority.

(e) The speaker of the House of Representatives and the president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. The minority leader of the House of Representatives and the Republican president pro tempore of the Senate shall jointly select a cochairperson of the panel from among the members of the panel. Such cochairpersons shall schedule the first meeting of the task force, which shall be held not later than sixty days after the effective date of this section.

(f) The administrative staff of the joint standing committee of the General Assembly having cognizance of matters relating to appropriations shall serve as administrative staff of the panel.

(g) Not later than January 1, 2019, the panel shall report on the results of the study in accordance with the provisions of section 11-4a of the general statutes to the joint standing committee of the General Assembly having cognizance of matters relating to appropriations and the budgets of state agencies. Such report may include recommendations for reform of the Teachers' Retirement System and legislation to enact such reform.

Sec. 59. (NEW) (*Effective July 1, 2018*) Notwithstanding any provision of the general statutes, no collective bargaining agreement entered into on or after July 1, 2018, between a municipality and an employee organization that is the exclusive representative of the municipality's employees shall contain any provision limiting the

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ability of the municipality to permit volunteer services for the maintenance of buildings and grounds, provided there is no impact on the wages or conditions of employment of represented employees.

Sec. 60. Subsection (c) of section 4-28e of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

[(c) (1) (A) For the fiscal year ending June 30, 2017, disbursements from the Tobacco Settlement Fund shall be made as follows: (i) To the General Fund (I) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (II) in an amount equal to four million dollars; and (ii) any remainder to the General Fund.]

[(B)] ~~(c)~~ For ~~[each of]~~ the fiscal ~~[years]~~ year ending June 30, 2018, and ~~[June 30, 2019]~~ each fiscal year thereafter, disbursements from the Tobacco Settlement Fund shall be made ~~[as follows: (i) To]~~ to the General Fund ~~[(I)]~~ in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly. ~~;~~ and (II) in an amount equal to four million dollars; and (ii) any remainder to the Tobacco and Health Trust Fund.

(C) For the fiscal year ending June 30, 2020, and each fiscal year thereafter, disbursements from the Tobacco Settlement Fund shall be made as follows: (i) To the Tobacco and Health Trust Fund in an amount equal to six million dollars; (ii) to the General Fund (I) in the amount identified as "Transfer from Tobacco Settlement Fund" in the General Fund revenue schedule adopted by the General Assembly, and (II) in an amount equal to four million dollars; and (iii) any remainder to the Tobacco and Health Trust Fund.

(2) For each of the fiscal years ending June 30, 2016, and June 30, 2020, to June 30, 2025, inclusive, the sum of ten million dollars shall be

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disbursed from the Tobacco Settlement Fund to the smart start competitive operating grant account established by section 10-507 for grants-in-aid to towns for the purpose of establishing or expanding a preschool program under the jurisdiction of the board of education for the town.]

Sec. 61. Section 10-507 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) There is established an account to be known as the "smart start competitive capital grant account" which shall be a capital projects fund. The account shall contain the amounts authorized by the State Bond Commission in accordance with section 10-508 and any other moneys required by law to be deposited in the account. Moneys in the account shall be expended by the Office of Early Childhood for the purposes of the Connecticut Smart Start competitive grant program established pursuant to section 10-506.

(b) There is established an account to be known as the "smart start competitive operating grant account" which shall be a separate, nonlapsing account within the General Fund. The account shall contain moneys required by law to be deposited in the account. [, in accordance with the provisions of subsection (c) of section 4-28e.] Moneys in the account shall be expended by the Office of Early Childhood for the purposes of the Connecticut Smart Start competitive grant program established pursuant to section 10-506.

Sec. 62. Subdivision (1) of section 12-408 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to sales occurring on or after July 1, 2018*):

(1) (A) For the privilege of making any sales, as defined in

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subdivision (2) of subsection (a) of section 12-407, at retail, in this state for a consideration, a tax is hereby imposed on all retailers at the rate of six and thirty-five-hundredths per cent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail or from the rendering of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, except, in lieu of said rate of six and thirty-five-hundredths per cent, the rates provided in subparagraphs (B) to (H), inclusive, of this subdivision;

(B) (i) At a rate of fifteen per cent with respect to each transfer of occupancy, from the total amount of rent received by a hotel or lodging house for the first period not exceeding thirty consecutive calendar days;

(ii) At a rate of eleven per cent with respect to each transfer of occupancy, from the total amount of rent received by a bed and breakfast establishment for the first period not exceeding thirty consecutive calendar days;

(C) With respect to the sale of a motor vehicle to any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse thereof, at a rate of four and one-half per cent of the gross receipts of any retailer from such sales, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;

(D) (i) With respect to the sales of computer and data processing services occurring on or after [July 1, 2000, and prior to July 1, 2001, at the rate of two per cent, on or after] July 1, 2001, at the rate of one per

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cent, and (ii) with respect to sales of Internet access services, on and after July 1, 2001, such services shall be exempt from such tax;

(E) (i) With respect to the sales of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;

(ii) With respect to the sale of a vessel, [such sale] a motor for a vessel or a trailer used for transporting a vessel, at the rate of two and ninety-nine-hundredths per cent, except that the sale of a vessel shall be exempt from such tax [provided] if such vessel is docked in this state for sixty or fewer days in a calendar year;

(F) With respect to patient care services for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax;

(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;

(H) With respect to the sale of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not

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include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;

(I) The rate of tax imposed by this chapter shall be applicable to all retail sales upon the effective date of such rate, except that a new rate which represents an increase in the rate applicable to the sale shall not apply to any sales transaction wherein a binding sales contract without an escalator clause has been entered into prior to the effective date of the new rate and delivery is made within ninety days after the effective date of the new rate. For the purposes of payment of the tax imposed under this section, any retailer of services taxable under subparagraph (I) of subdivision (2) of subsection (a) of section 12-407, who computes taxable income, for purposes of taxation under the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as from time to time amended, on an accounting basis which recognizes only cash or other valuable consideration actually received as income and who is liable for such tax only due to the rendering of such services may make payments related to such tax for the period during which such income is received, without penalty or interest, without regard to when such service is rendered;

(J) (i) For calendar quarters ending on or after September 30, 2019, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths

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per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;

(ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;

(K) For calendar months commencing on or after July 1, [2019] 2021, the commissioner shall deposit into the municipal revenue sharing account established pursuant to section 4-66l seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and

(L) (i) For calendar months commencing on or after July 1, 2017, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;

(ii) For calendar months commencing on or after July 1, [2020] 2018, but prior to July 1, [2021] 2019, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [twenty] eight per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle;

(iii) For calendar months commencing on or after July 1, [2021] 2019, but prior to July 1, [2022] 2020, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [forty] thirty-three per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle;

(iv) For calendar months commencing on or after July 1, [2022] 2020,

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but prior to July 1, [2023] 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [sixty] fifty-six per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle;

(v) For calendar months commencing on or after July 1, [2023] 2021, but prior to July 1, [2024] 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [eighty] seventy-five per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle; and

(vi) For calendar months commencing on or after July 1, [2024] 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 one hundred per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the sale of a motor vehicle.

Sec. 63. Subdivision (1) of section 12-411 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to sales occurring on or after July 1, 2018*):

(1) (A) An excise tax is hereby imposed on the storage, acceptance, consumption or any other use in this state of tangible personal property purchased from any retailer for storage, acceptance, consumption or any other use in this state, the acceptance or receipt of any services constituting a sale in accordance with subdivision (2) of subsection (a) of section 12-407, purchased from any retailer for consumption or use in this state, or the storage, acceptance, consumption or any other use in this state of tangible personal property which has been manufactured, fabricated, assembled or processed from materials by a person, either within or without this

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state, for storage, acceptance, consumption or any other use by such person in this state, to be measured by the sales price of materials, at the rate of six and thirty-five-hundredths per cent of the sales price of such property or services, except, in lieu of said rate of six and thirty-five-hundredths per cent;

(B) (i) At a rate of fifteen per cent of the rent paid to a hotel or lodging house for the first period not exceeding thirty consecutive calendar days;

(ii) At a rate of eleven per cent of the rent paid to a bed and breakfast establishment for the first period not exceeding thirty consecutive calendar days;

(C) With respect to the storage, acceptance, consumption or use in this state of a motor vehicle purchased from any retailer for storage, acceptance, consumption or use in this state by any individual who is a member of the armed forces of the United States and is on full-time active duty in Connecticut and who is considered, under 50 App USC 574, a resident of another state, or to any such individual and the spouse of such individual at a rate of four and one-half per cent of the sales price of such vehicle, provided such retailer requires and maintains a declaration by such individual, prescribed as to form by the commissioner and bearing notice to the effect that false statements made in such declaration are punishable, or other evidence, satisfactory to the commissioner, concerning the purchaser's state of residence under 50 App USC 574;

(D) (i) With respect to the acceptance or receipt in this state of labor that is otherwise taxable under subparagraph (C) or (G) of subdivision (2) of subsection (a) of section 12-407 on existing vessels and repair or maintenance services on vessels occurring on and after July 1, 1999, such services shall be exempt from such tax;

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(ii) (I) With respect to the storage, acceptance or other use of a vessel in this state, at the rate of two and ninety-nine-hundredths per cent, except that such storage, acceptance or other use shall be exempt from such tax [, provided] if such vessel is docked in this state for sixty or fewer days in a calendar year;

(II) With respect to the storage, acceptance or other use of a motor for a vessel or a trailer used for transporting a vessel in this state, at the rate of two and ninety-nine-hundredths per cent;

(E) (i) With respect to the acceptance or receipt in this state of computer and data processing services purchased from any retailer for consumption or use in this state occurring on or after July 1, 2001, at the rate of one per cent of such services, and (ii) with respect to the acceptance or receipt in this state of Internet access services, on and after July 1, 2001, such services shall be exempt from such tax;

(F) With respect to the acceptance or receipt in this state of patient care services purchased from any retailer for consumption or use in this state for which payment is received by the hospital on or after July 1, 1999, and prior to July 1, 2001, at the rate of five and three-fourths per cent and on and after July 1, 2001, such services shall be exempt from such tax;

(G) With respect to the rental or leasing of a passenger motor vehicle for a period of thirty consecutive calendar days or less, at a rate of nine and thirty-five-hundredths per cent;

(H) With respect to the acceptance or receipt in this state of (i) a motor vehicle for a sales price exceeding fifty thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, (ii) jewelry, whether real or imitation, for a sales price exceeding five thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price, and (iii) an article of clothing or footwear intended to

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be worn on or about the human body, a handbag, luggage, umbrella, wallet or watch for a sales price exceeding one thousand dollars, at a rate of seven and three-fourths per cent on the entire sales price. For purposes of this subparagraph, "motor vehicle" has the meaning provided in section 14-1, but does not include a motor vehicle subject to the provisions of subparagraph (C) of this subdivision, a motor vehicle having a gross vehicle weight rating over twelve thousand five hundred pounds, or a motor vehicle having a gross vehicle weight rating of twelve thousand five hundred pounds or less that is not used for private passenger purposes, but is designed or used to transport merchandise, freight or persons in connection with any business enterprise and issued a commercial registration or more specific type of registration by the Department of Motor Vehicles;

(I) (i) For calendar quarters ending on or after September 30, 2019, the commissioner shall deposit into the regional planning incentive account, established pursuant to section 4-66k, six and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision and ten and seven-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (G) of this subdivision;

(ii) For calendar quarters ending on or after September 30, 2018, the commissioner shall deposit into the Tourism Fund established under section 10-395b ten per cent of the amounts received by the state from the tax imposed under subparagraph (B) of this subdivision;

(J) For calendar months commencing on or after July 1, [2017] 2021, the commissioner shall deposit into said municipal revenue sharing account seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision; and

(K) (i) For calendar months commencing on or after July 1, 2017, the

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commissioner shall deposit into said Special Transportation Fund seven and nine-tenths per cent of the amounts received by the state from the tax imposed under subparagraph (A) of this subdivision;

(ii) For calendar months commencing on or after July 1, [2020] 2018, but prior to July 1, [2021] 2019, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [~~twenty~~ eight] per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle;

(iii) For calendar months commencing on or after July 1, [2021] 2019, but prior to July 1, [2022] 2020, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [~~forty~~ thirty-three] per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle;

(iv) For calendar months commencing on or after July 1, [2022] 2020, but prior to July 1, [2023] 2021, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [~~sixty~~ fifty-six] per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle;

(v) For calendar months commencing on or after July 1, [2023] 2021, but prior to July 1, [2024] 2022, the commissioner shall deposit into the Special Transportation Fund established under section 13b-68 [~~eighty~~ seventy-five] per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle; and

(vi) For calendar months commencing on or after July 1, [2024] 2022, the commissioner shall deposit into the Special Transportation Fund

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established under section 13b-68 one hundred per cent of the amounts received by the state from the tax imposed under subparagraphs (A) and (H) of this subdivision on the [sale] acceptance or receipt in this state of a motor vehicle.

Sec. 64. Section 12-458 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2018, and applicable to sales occurring on or after July 1, 2018*):

(a) (1) Each distributor shall, on or before the twenty-fifth day of each month, render a return to the commissioner. Each return shall be signed by the person required to file the return or by his authorized agent but need not be verified by oath. Any return required to be filed by a corporation shall be signed by an officer of such corporation or his authorized agent. Such return shall state the number of gallons of fuel sold or used by him during the preceding calendar month, on forms to be furnished by the commissioner, and shall contain such further information as the commissioner shall prescribe. The commissioner may make public the number of gallons of fuel sold or used by the distributor, as contained in such report, notwithstanding the provisions of section 12-15 or any other section. For purposes of this section, fuel sold shall include, but not be limited to, the transfer of fuel by a distributor into a receptacle from which fuel is supplied or intended to be supplied to other than such distributor's motor vehicles.

(2) On said date and coincident with the filing of such return each distributor shall pay to the commissioner for the account of the purchaser or consumer a tax (A) on each gallon of such fuels sold or used in this state during the preceding calendar month, of [twenty-six cents on and after January 1, 1992, twenty-eight cents on and after January 1, 1993, twenty-nine cents on and after July 1, 1993, thirty cents on and after January 1, 1994, thirty-one cents on and after July 1, 1994, thirty-two cents on and after January 1, 1995, thirty-three cents on and after July 1, 1995, thirty-four cents on and after October 1, 1995, thirty-

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five cents on and after January 1, 1996, thirty-six cents on and after April 1, 1996, thirty-seven cents on and after July 1, 1996, thirty-eight cents on and after October 1, 1996, thirty-nine cents on and after January 1, 1997, thirty-six cents on and after July 1, 1997, thirty-two cents on and after July 1, 1998, and] twenty-five cents on and after July 1, 2000; and (B) in lieu of said taxes, each distributor shall pay a tax on each gallon of gasohol, as defined in section 14-1, sold or used in this state during such preceding calendar month, of [twenty-five cents on and after January 1, 1992, twenty-seven cents on and after January 1, 1993, twenty-eight cents on and after July 1, 1993, twenty-nine cents on and after January 1, 1994, thirty cents on and after July 1, 1994, thirty-one cents on and after January 1, 1995, thirty-two cents on and after July 1, 1995, thirty-three cents on and after October 1, 1995, thirty-four cents on and after January 1, 1996, thirty-five cents on and after April 1, 1996, thirty-six cents on and after July 1, 1996, thirty-seven cents on and after October 1, 1996, thirty-eight cents on and after January 1, 1997, thirty-five cents on and after July 1, 1997, thirty-one cents on and after July 1, 1998, and twenty-four cents on and after July 1, 2000, and] twenty-five cents on and after July 1, 2004; (C) in lieu of said taxes, each distributor shall pay a tax on each gallon of [diesel fuel,] propane or natural gas sold or used in this state during such preceding calendar month, of [eighteen cents on and after September 1, 1991, and] twenty-six cents on and after August 1, 2002; (D) in lieu of said taxes, each distributor shall pay a tax on each gallon of propane or natural gas sold or used in this state during such preceding calendar month, of twenty-six cents on and after July 1, 2007; and (E) in lieu of said taxes, each distributor shall pay a tax on each gallon of diesel fuel sold or used in this state during such preceding calendar month, [of thirty-seven cents on and after July 1, 2007, and] at the applicable tax rate, as determined by the commissioner pursuant to section 12-458h [,] on and after July 1, 2008.

(3) Said tax shall not be payable on such fuel as may have been:

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(A) [~~sold~~] Sold to the United States; [,]

(B) [~~sold~~] Sold to a municipality of this state, (i) for use by any contractor performing a service for such municipality in accordance with a contract, provided such fuel is used by such contractor exclusively for the purposes of and in accordance with such contract, or (ii) for use exclusively in a school bus, as defined in section 14-275; [,]

(C) [~~sold~~] Sold to a municipality of this state, a transit district of this state, or this state, at other than a retail outlet, for governmental purposes and for use in vehicles owned and operated, or leased and operated by such municipality, such transit district or this state; [,]

(D) [~~sold~~] Sold to a person licensed as a distributor in this state under section 12-456; [,]

(E) [~~transferred~~] Transferred from storage within this state to some point without this state; [,]

(F) [~~sold~~] Sold to the holder of a permit issued under section 12-458a for sale or use without this state; [,]

(G) [~~sold~~] Sold to the holder of a permit issued under subdivision (63) of section 12-412, provided (i) such fuel is not used in motor vehicles registered or required to be registered to operate upon the public highways of this state, unless such fuel is used in motor vehicles registered exclusively for farming purposes, (ii) such fuel is not delivered, upon such sale, to a tank in which such person keeps fuel for personal and farm use, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for farming purposes, is submitted by such person to the distributor; [,]

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(H) [~~sold~~] Sold exclusively to furnish power for an industrial plant in the actual fabrication of finished products to be sold, or for the fishing industry; []

(I) [~~sold~~] Sold exclusively for heating purposes; []

(J) [~~sold~~] Sold exclusively to furnish gas, water, steam or electricity, if delivered to consumers through mains, lines or pipes; []

(K) [~~sold~~] Sold to the owner or operator of an aircraft, as defined in section 15-34, exclusively for aviation purposes, provided (i) for purposes of this subdivision, "aviation purposes" means for the purpose of powering an aircraft or an aircraft engine, (ii) such fuel is delivered, upon such sale, to a tank in which fuel is kept exclusively for aviation purposes, and (iii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for aviation purposes, is submitted by such person to the distributor; []

(L) [~~sold~~] Sold to a dealer who is licensed under section 12-462 and whose place of business is located upon an established airport within this state; []

(M) [~~diesel~~] Diesel fuel sold exclusively for use in portable power system generators that are larger than one hundred fifty kilowatts; [or]

(N) [~~sold~~] Sold for use in any vessel (i) having a displacement exceeding four thousand dead weight tons, or (ii) primarily engaged in interstate commerce; or

(O) Dyed diesel fuel, as defined in subsection (d) of section 12-487, sold to the owner or operator of marine fuel docks exclusively for marine purposes, provided (i) such fuel is delivered, upon such sale, to

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a tank in which fuel is kept exclusively for marine purposes, and (ii) a statement, prescribed as to form by the Commissioner of Revenue Services and bearing notice to the effect that false statements made under this section are punishable, that such fuel is used exclusively for marine purposes, is submitted by such person to the distributor.

(4) Each distributor, when making a taxable sale, shall furnish to the purchaser an invoice showing the quantities of fuel sold, the classification thereof under the provisions of this chapter and the amount of tax to be paid by the distributor for the account of the purchaser or consumer.

(5) If any distributor fails to pay the amount of tax reported to be due on its report within the time specified under the provisions of this section, there shall be imposed a penalty equal to ten per cent of such amount due and unpaid, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof from the due date of the tax until the date of payment.

(6) If no return has been filed within three months after the time specified under the provisions of this chapter, the commissioner may make such return at any time thereafter, according to the best information obtainable and the form prescribed. There shall be added to the tax imposed upon the basis of such return an amount equal to ten per cent of such tax, or fifty dollars, whichever is greater. The tax shall bear interest at the rate of one per cent per month or fraction thereof from the due date of such tax to the date of payment.

(7) Subject to the provisions of section 12-3a, the commissioner may waive all or part of the penalties provided under this chapter when it is proven to his satisfaction that the failure to pay any tax was due to reasonable cause and was not intentional or due to neglect.

(8) A distributor who is exclusively making sales of fuel on which

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the tax imposed by this chapter is not payable may be permitted, as specified in regulations adopted in accordance with the provisions of chapter 54, to file reports less frequently than monthly but not less frequently than annually if the commissioner determines that enforcement of this section would not be adversely affected by less frequent filings. Distributors permitted to file such reports shall maintain records that shall detail (A) the persons from whom the fuel was purchased, (B) the persons to whom, the quantities in which and the dates on which such fuel was sold, and (C) any other information deemed necessary by the commissioner.

(b) The commissioner shall, within three years after the due date for the filing of a return or, in the case of a completed return filed after such due date, within three years after the date of which such return was received by him, examine it and, in case any error is disclosed by such examination, shall, within thirty days after such disclosure, notify the taxpayer thereof. When it appears that any part of the deficiency for which a deficiency assessment is made is due to negligence or intentional disregard of the provisions of this chapter or regulations promulgated thereunder, there shall be imposed a penalty equal to ten per cent of the amount of such deficiency assessment, or fifty dollars, whichever is greater. When it appears that any part of the deficiency for which a deficiency assessment is made is due to fraud or intent to evade the provisions of this chapter or regulations promulgated thereunder, there shall be imposed a penalty equal to twenty-five per cent of the amount of such deficiency assessment. No taxpayer shall be subject to more than one penalty under this subsection in relation to the same tax period. Within thirty days of the mailing of such notice, the taxpayer shall pay to the commissioner, in cash or by check, draft or money order drawn to the order of the Commissioner of Revenue Services, any additional amount of tax shown to be due by the corrected return or shall be paid by the State Treasurer, upon order of the Comptroller, any amount shown to be due such taxpayer by such

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corrected return. The failure of such taxpayer to receive any notice required by this section shall not relieve such taxpayer of the obligation to pay the tax or any interest or penalties thereon. When, before the expiration of the time prescribed in this section for the examination of the return or the assessment of said tax, both the commissioner and such taxpayer have consented in writing to such examination or assessment after such time, the return may be examined and said tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon. The commissioner may also in such a case waive the statute of limitations against a claim for refund by such taxpayer. To any taxes [which] that are assessed under this subsection, there shall be added interest at the rate of one per cent per month or fraction thereof from the date when the original tax became due and payable.

(c) Any person who owns or operates a vehicle [which] that runs only upon rails or tracks [which] that is properly registered with the federal government, in accordance with the provisions of Section 4222 of the Internal Revenue Code of 1986, or any subsequent corresponding internal revenue code of the United States, as amended from time to time, [amended,] shall be exempt from paying to a distributor the motor fuels tax imposed pursuant to this section for use in such vehicle.

Sec. 65. (NEW) (*Effective July 1, 2018*) (a) The Commissioner of Revenue Services may license the owner or operator of marine fuel docks to purchase dyed diesel fuel, as defined in subsection (d) of section 12-487 of the general statutes, that is exempt under subparagraph (O) of subdivision (3) of subsection (a) of section 12-458 of the general statutes, from distributors and to sell such nontaxable fuel, provided such owner or operator can properly control such sale,

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through meters or pumps or other dispensing devices, directly into the fuel tank of any vessel or vessel motor. Such owner or operator shall keep and maintain proper accounting records of all purchases from the distributor and sales invoices to the purchaser, showing the signature of the purchaser and the vessel registration number of the vessel serviced, and the inventory on hand on the first day of each month. Such records shall be preserved for a period of at least three years and shall be audited by the commissioner at regular intervals. Any discrepancies found to exist for which a satisfactory explanation cannot be submitted shall be subject to the tax imposed by section 12-458 of the general statutes, against such owner or operator. The license to sell dyed diesel fuel under this section may be revoked if the licensee fails to properly control and safeguard the state from any diversion to uses other than for marine purposes.

(b) Each distributor of dyed diesel fuel shall, on or before the twenty-fifth of each month, render a report to the commissioner. Such report shall state the number of gallons of dyed diesel fuel sold or used by such distributor during the preceding calendar month, on forms to be furnished by the commissioner, and shall contain such additional information as the commissioner prescribes.

Sec. 66. Subsection (g) of section 12-391 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(g) (1) With respect to the estates of decedents dying on or after January 1, 2005, but prior to January 1, 2010, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut

Taxable Estate

Rate of Tax

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Not over \$2,000,000	None
Over \$2,000,000	
but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000	\$106,800 plus 8% of the excess
but not over \$2,600,000	over \$2,100,000
Over \$2,600,000	\$146,800 plus 8.8% of the excess
but not over \$3,100,000	over \$2,600,000
Over \$3,100,000	\$190,800 plus 9.6% of the excess
but not over \$3,600,000	over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(2) With respect to the estates of decedents dying on or after January 1, 2010, but prior to January 1, 2011, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut
Taxable Estate

Rate of Tax

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Not over \$3,500,000	None
Over \$3,500,000	7.2% of the excess
but not over \$3,600,000	over \$3,500,000
Over \$3,600,000	\$7,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$46,200 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$130,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$220,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$316,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$418,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$526,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess
	over \$10,100,000

(3) With respect to the estates of decedents dying on or after January 1, 2011, but prior to January 1, 2018, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	7.2% of the excess
but not over \$3,600,000	over \$2,000,000
Over \$3,600,000	\$115,200 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$154,200 plus 8.4% of the excess

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but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$238,200 plus 9.0% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$328,200 plus 9.6% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$424,200 plus 10.2% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$526,200 plus 10.8% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$634,200 plus 11.4% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess
	over \$10,100,000

(4) With respect to the estates of decedents dying on or after January 1, 2018, but prior to January 1, 2019, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$2,600,000	None
Over \$2,600,000	7.2% of the excess
but not over \$3,600,000	over \$2,600,000
Over \$3,600,000	\$72,000 plus 7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$111,000 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$195,000 plus 10% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$295,000 plus 10.4% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of

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but not over \$8,100,000	the excess over \$7,100,000
Over \$8,100,000	\$507,000 plus 11.2% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$619,000 plus 11.6% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess
	over \$10,100,000

(5) With respect to the estates of decedents dying on or after January 1, 2019, but prior to January 1, 2020, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

Amount of Connecticut Taxable Estate	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000	7.8% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$39,000 plus 8.4% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$123,000 plus 10% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$223,000 plus 10.4% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$327,000 plus 10.8% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$435,000 plus 11.2% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$547,000 plus 11.6% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess
	over \$10,100,000

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(6) With respect to the estates of decedents dying on or after January 1, 2020, but prior to January 1, 2021, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut</u> <u>Taxable Estate</u>	<u>Rate of Tax</u>
Not over the federal basic exclusion amount	None
Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000 but not over \$9,100,000	11.2% of the excess over the federal basic exclusion amount
Over \$9,100,000 but not over \$10,100,000	11.6% of the excess over the federal basic exclusion amount
Over \$10,100,000	12% of the excess over the federal basic exclusion amount]

<u>Amount of Connecticut</u> <u>Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$5,100,000</u>	<u>None</u>
<u>Over \$5,100,000 but not over \$6,100,000</u>	<u>10% of the excess over \$5,100,000</u>
<u>Over \$6,100,000 but not over \$7,100,000</u>	<u>\$100,000 plus 10.4% of the excess over \$6,100,000</u>
<u>Over \$7,100,000 but not over \$8,100,000</u>	<u>\$204,000 plus 10.8% of the excess over \$7,100,000</u>

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<u>Over \$8,100,000</u>	<u>\$312,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$424,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$540,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(7) With respect to the estates of decedents dying on or after January 1, 2021, but prior to January 1, 2022, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut</u> <u>Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$7,100,000</u>	<u>None</u>
<u>Over \$7,100,000</u>	<u>10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$108,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$220,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$336,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(8) With respect to the estates of decedents dying on or after January 1, 2022, but prior to January 1, 2023, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut</u> <u>Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over \$9,100,000</u>	<u>None</u>
<u>Over \$9,100,000</u>	<u>11.6% of the excess</u>

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<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$116,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(9) With respect to the estates of decedents dying on or after January 1, 2023, the tax based on the Connecticut taxable estate shall be as provided in the following schedule:

<u>Amount of Connecticut</u> <u>Taxable Estate</u>	<u>Rate of Tax</u>
<u>Not over the</u> <u>federal basic exclusion amount</u>	<u>None</u>
<u>Over the</u> <u>federal basic exclusion amount</u>	<u>12% of the excess over the</u> <u>federal basic exclusion amount</u>

Sec. 67. Subsection (a) of section 12-642 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) (1) With respect to calendar years commencing prior to January 1, 2001, the tax imposed by section 12-640 for the calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
Not over \$25,000	1%
Over \$25,000 but not over \$50,000	\$250, plus 2% of the excess over \$25,000
Over \$50,000 but not over \$75,000	\$750, plus 3% of the excess over \$50,000
Over \$75,000	\$1,500, plus 4% of the excess

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but not over \$100,000	over \$75,000
Over \$100,000	\$2,500, plus 5% of the excess
but not over \$200,000	over \$100,000
Over \$200,000	\$7,500, plus 6% of the excess
	over \$200,000

(2) With respect to the calendar years commencing January 1, 2001, January 1, 2002, January 1, 2003, and January 1, 2004, the tax imposed by section 12-640 for each such calendar year shall be at a rate of the taxable gifts made by the donor during the calendar year set forth in the following schedule:

Amount of Taxable Gifts	Rate of Tax
Over \$25,000	\$250, plus 2% of the excess
but not over \$50,000	over \$25,000
Over \$50,000	\$750, plus 3% of the excess
but not over \$75,000	over \$50,000
Over \$75,000	\$1,500, plus 4% of the excess
but not over \$100,000	over \$75,000
Over \$100,000	\$2,500, plus 5% of the excess
but not over \$675,000	over \$100,000
Over \$675,000	\$31,250, plus 6% of the excess
	over \$675,000

(3) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2005, but prior to January 1, 2010, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, but prior to January 1, 2010, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule,

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with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000	
but not over \$2,100,000	5.085% of the excess over \$0
Over \$2,100,000	\$106,800 plus 8% of the excess
but not over \$2,600,000	over \$2,100,000
Over \$2,600,000	\$146,800 plus 8.8% of the excess
but not over \$3,100,000	over \$2,600,000
Over \$3,100,000	\$190,800 plus 9.6% of the excess
but not over \$3,600,000	over \$3,100,000
Over \$3,600,000	\$238,800 plus 10.4% of the excess
but not over \$4,100,000	over \$3,600,000
Over \$4,100,000	\$290,800 plus 11.2% of the excess
but not over \$5,100,000	over \$4,100,000
Over \$5,100,000	\$402,800 plus 12% of the excess
but not over \$6,100,000	over \$5,100,000
Over \$6,100,000	\$522,800 plus 12.8% of the excess
but not over \$7,100,000	over \$6,100,000
Over \$7,100,000	\$650,800 plus 13.6% of the excess
but not over \$8,100,000	over \$7,100,000
Over \$8,100,000	\$786,800 plus 14.4% of the excess
but not over \$9,100,000	over \$8,100,000
Over \$9,100,000	\$930,800 plus 15.2% of the excess
but not over \$10,100,000	over \$9,100,000
Over \$10,100,000	\$1,082,800 plus 16% of the excess
	over \$10,100,000

(4) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or

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after January 1, 2010, but prior to January 1, 2011, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,500,000	None
Over \$3,500,000 but not over \$3,600,000	7.2% of the excess over \$3,500,000
Over \$3,600,000 but not over \$4,100,000	\$7,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$46,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$130,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$220,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$316,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$418,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$526,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$640,200 plus 12% of the excess over \$10,100,000

(5) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or

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after January 1, 2011, but prior to January 1, 2018, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3) or (4) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,000,000	None
Over \$2,000,000 but not over \$3,600,000	7.2% of the excess over \$2,000,000
Over \$3,600,000 but not over \$4,100,000	\$115,200 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$154,200 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$238,200 plus 9.0% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$328,200 plus 9.6% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$424,200 plus 10.2% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$526,200 plus 10.8% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$634,200 plus 11.4% of the excess over \$9,100,000
Over \$10,100,000	\$748,200 plus 12% of the excess over \$10,100,000

(6) With respect to Connecticut taxable gifts, as defined in section

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12-643, made by a donor during a calendar year commencing on or after January 1, 2018, but prior to January 1, 2019, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4) or (5) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$2,600,000	None
Over \$2,600,000 but not over \$3,600,000	7.2% of the excess over \$2,600,000
Over \$3,600,000 but not over \$4,100,000	\$72,000 plus 7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$111,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$195,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$295,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	[\$399,900] <u>\$399,000</u> plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$507,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$619,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$735,000 plus 12% of the excess over \$10,100,000

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(7) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2019, but prior to January 1, 2020, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5) or (6) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

Amount of Taxable Gifts	Rate of Tax
Not over \$3,600,000	None
Over \$3,600,000 but not over \$4,100,000	7.8% of the excess over \$3,600,000
Over \$4,100,000 but not over \$5,100,000	\$39,000 plus 8.4% of the excess over \$4,100,000
Over \$5,100,000 but not over \$6,100,000	\$123,000 plus 10% of the excess over \$5,100,000
Over \$6,100,000 but not over \$7,100,000	\$223,000 plus 10.4% of the excess over \$6,100,000
Over \$7,100,000 but not over \$8,100,000	\$327,000 plus 10.8% of the excess over \$7,100,000
Over \$8,100,000 but not over \$9,100,000	\$435,000 plus 11.2% of the excess over \$8,100,000
Over \$9,100,000 but not over \$10,100,000	\$547,000 plus 11.6% of the excess over \$9,100,000
Over \$10,100,000	\$663,000 plus 12% of the excess over \$10,100,000

(8) With respect to Connecticut taxable gifts, as defined in section

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12-643, made by a donor during a calendar year commencing on or after January 1, 2020, but prior to January 1, 2021, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6) or (7) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
Not over the federal basic exclusion amount, as defined in section 12-643	None
Over the federal basic exclusion amount but not over \$6,100,000	10% of the excess over the federal basic exclusion amount
Over \$6,100,000 but not over \$7,100,000	10.4% of the excess over the federal basic exclusion amount
Over \$7,100,000 but not over \$8,100,000	10.8% of the excess over the federal basic exclusion amount
Over \$8,100,000 but not over \$9,100,000	11.2% of the excess over the federal basic exclusion amount
Over \$9,100,000 but not over \$10,100,000	11.6% of the excess over the federal basic exclusion amount
Over \$10,100,000	12% of the excess over the federal basic exclusion amount]

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$5,100,000</u>	<u>None</u>

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<u>Over \$5,100,000</u>	<u>10% of the excess</u>
<u>but not over \$6,100,000</u>	<u>over \$5,100,000</u>
<u>Over \$6,100,000</u>	<u>\$100,000 plus 10.4% of the excess</u>
<u>but not over \$7,100,000</u>	<u>over \$6,100,000</u>
<u>Over \$7,100,000</u>	<u>\$204,000 plus 10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$312,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$424,000 plus 11.6% of the excess</u>
<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$540,000 plus 12% of the excess</u>
	<u>over \$10,100,000</u>

(9) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2021, but prior to January 1, 2022, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7) or (8) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$7,100,000</u>	<u>None</u>
<u>Over \$7,100,000</u>	<u>10.8% of the excess</u>
<u>but not over \$8,100,000</u>	<u>over \$7,100,000</u>
<u>Over \$8,100,000</u>	<u>\$108,000 plus 11.2% of the excess</u>
<u>but not over \$9,100,000</u>	<u>over \$8,100,000</u>
<u>Over \$9,100,000</u>	<u>\$220,000 plus 11.6% of the excess</u>

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<u>but not over \$10,100,000</u>	<u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$336,000 plus 12% of the excess</u> <u>over \$10,100,000</u>

(10) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2022, but prior to January 1, 2023, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to subdivision (3), (4), (5), (6), (7), (8) or (9) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over \$9,100,000</u>	<u>None</u>
<u>Over \$9,100,000</u> <u>but not over \$10,100,000</u>	<u>11.6% of the excess</u> <u>over \$9,100,000</u>
<u>Over \$10,100,000</u>	<u>\$116,000 plus 12% of the excess</u> <u>over \$10,100,000</u>

(11) With respect to Connecticut taxable gifts, as defined in section 12-643, made by a donor during a calendar year commencing on or after January 1, 2023, including the aggregate amount of all Connecticut taxable gifts made by the donor during all calendar years commencing on or after January 1, 2005, the tax imposed by section 12-640 for the calendar year shall be at the rate set forth in the following schedule, with a credit allowed against such tax for any tax previously paid to this state pursuant to this subdivision or pursuant to

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subdivision (3), (4), (5), (6), (7), (8), (9) or (10) of this subsection, provided such credit shall not exceed the amount of tax imposed by this section:

<u>Amount of Taxable Gifts</u>	<u>Rate of Tax</u>
<u>Not over the</u> <u>federal basic exclusion amount</u>	<u>None</u>
<u>Over the</u> <u>federal basic exclusion amount</u>	<u>12% of the excess over the</u> <u>federal basic exclusion amount</u>

Sec. 68. Subdivision (3) of subsection (b) of section 12-392 of the 2018 supplement to the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(3) (A) A tax return shall be filed, in the case of every decedent who died prior to January 1, 2005, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state, whenever the personal representative of the estate is required by the laws of the United States to file a federal estate tax return.

(B) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2005, but prior to January 1, 2010, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of

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probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(C) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2010, but prior to January 1, 2011, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million five hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million five hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return

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and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(D) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2011, but prior to January 1, 2018, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(E) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2018, but prior to January 1, 2019, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over two million six hundred

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thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is two million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(F) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2019, but prior to January 1, 2020, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over three million six hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is three million six hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her

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death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(G) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2020, but prior to January 1, 2021, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over five million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is five million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

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(H) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2021, but prior to January 1, 2022, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over seven million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is seven million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

(I) A tax return shall be filed, in the case of every decedent who dies on or after January 1, 2022, but prior to January 1, 2023, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over nine million one hundred thousand dollars, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at

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the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is nine million one hundred thousand dollars or less, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

[(G)] (I) A tax return shall be filed, in the case of every decedent who dies on or after January 1, [2020] 2023, and at the time of death was (i) a resident of this state, or (ii) a nonresident of this state whose gross estate includes any real property situated in this state or tangible personal property having an actual situs in this state. If the decedent's Connecticut taxable estate is over the federal basic exclusion amount, such tax return shall be filed with the Commissioner of Revenue Services and a copy of such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated. If the decedent's Connecticut taxable estate is equal to or less than the federal basic exclusion amount, such return shall be filed with the court of probate for the district within which the decedent resided at the date of his or her death or, if the decedent died a nonresident of this state, the court of probate for the district within which such real property or tangible personal property is situated, and no such return shall be filed with the

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Commissioner of Revenue Services. The judge of probate for the district in which such return is filed shall review each such return and shall issue a written opinion to the estate representative in each case in which the judge determines that the estate is not subject to tax under this chapter.

Sec. 69. (*Effective from passage*) (a) For purposes of this section, (1) "employee" means any privately employed person who provide state-administered human services, including, but not limited to, any person who receives compensation pursuant to a contractual arrangement with a private human services provider who is not directly employed by such provider, and (2) "state-administered human services" means any of the services administered by the Departments of Correction, Housing, Public Health, Social Services, Children and Families, Rehabilitation Services and Mental Health and Addiction Services, the Office of Early Childhood and the Judicial Department that involve direct care of or services for eligible persons, including, but not limited to, medical services, mental health and addiction treatment, nutrition and housing assistance, and services for children.

(b) The Secretary of the Office of Policy and Management shall allocate available funds for the fiscal year ending June 30, 2019, to provide a one per cent cost-of-living adjustment to employees who provide state-administered human services. The secretary may reduce rates for any private provider of human services that receives such funds to provide such cost-of-living adjustment to employees but fails to provide such adjustment.

Sec. 70. Section 683 of public act 17-2 of the June special session is repealed. (*Effective from passage*)

Approved May 15, 2018